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ANNUAL REPORTS, WAR DEPARTMENT

FISCAL YEAR ENDED JUNE 30, 1911

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REPORT OF THE
GOVERNOR OF PORTO RICO

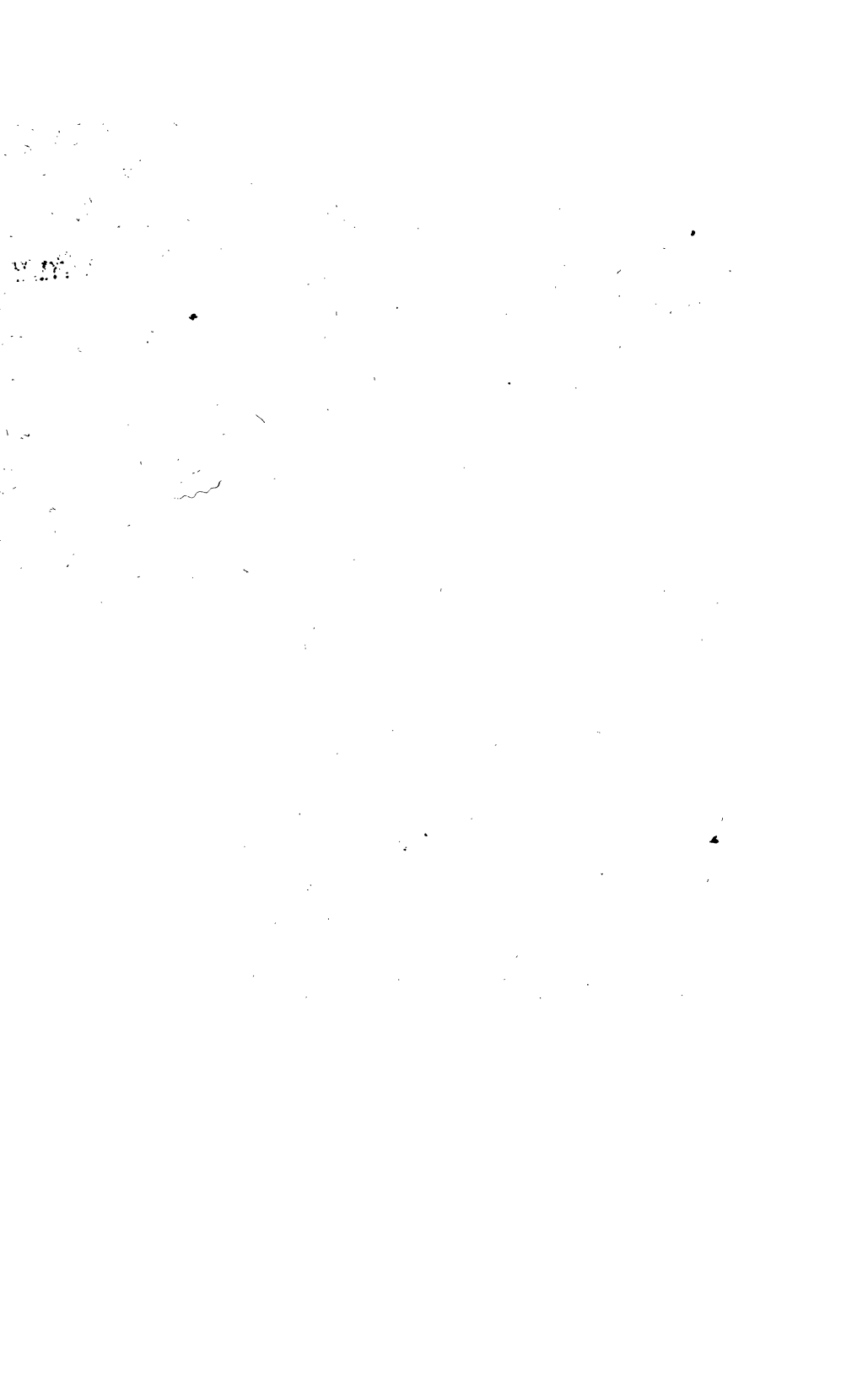
TO THE SECRETARY OF WAR

1911



WASHINGTON
GOVERNMENT PRINTING OFFICE

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GOVERNOR OF PORTO RICO

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CONTENTS.

	Page.
Eleventh Annual Report of the Governor of Porto Rico.....	3
Introduction.....	3
External commerce.....	6
Legislation.....	14
Extra session August 30 to September 3, 1910.....	15
Regular session, January 9 to March 9, 1911.....	16
Executive.....	22
Proclamations and executive orders.....	22
The exercise of executive clemency in penal cases.....	22
Insular police.....	24
Civil service commission.....	25
Superior board of health.....	26
Board of medical examiners.....	27
Board of dental examiners.....	27
Board of pharmacy.....	28
Board of trustees University of Porto Rico.....	28
Board of trustees Insular Library.....	29
Insular School for Trained Nurses.....	29
Board of trustees of the teachers' pension fund.....	29
Board of visitors to charitable, penal, correctional, and sanitary institutions	30
Advisory board on apportionment, assignment, and use or disposition of	
public buildings and real property.....	32
Board of commissioners on uniform state legislation.....	32
The antituberculosis league.....	33
Insular fair board.....	33
Insular government bureau of information.....	34
Personnel.....	34
Municipalities.....	35
Franchises.....	38
Insular government finances.....	39
Public works, buildings, and lands.....	42
Roads.....	42
Telegraph and telephone service.....	43
Public buildings.....	44
Public lands.....	44
Harbors and docks.....	44
Irrigation project.....	45
Federal property.....	46
Education.....	47
Justice.....	48
Health, charities, and correction.....	50
Health.....	50
Charitable institutions.....	53
Penal institutions.....	54
Auditing and accounting.....	55
Conclusion.....	56
Exhibit A. List of acts and resolutions passed by the fifth legislative	
assembly of Porto Rico in special session, August 30 to September 3, 1910;	
and by the sixth legislative assembly, first session, January 9 to March 9,	
1911, and approved by the governor.....	59
Exhibit B. List of appointments by the governor during the fiscal year	
1910-11.....	64
Exhibit C. List of ordinances passed by the executive council and ap-	
proved by the governor of Porto Rico.....	65

Eleventh Annual Report of the Governor of Porto Rico—Continued.	Page.
Exhibit D.—	
Table No. 1.—Personnel of the insular police force of Porto Rico at the close of the fiscal year ended June 30, 1911.....	67
Table No. 2.—Statistics showing number of felonies committed by both sexes during the fiscal year ended June 30, 1911.....	68
Table No. 3.—Statement showing the number of arrests made, the sentences imposed, and the acquittals during the fiscal year ended June 30, 1911, for certain offenses.....	68
Table No. 4.—Statement showing the number of arrests made, the sentences imposed, and the acquittals for violations of automobile regulations during the fiscal year ended June 30, 1911.....	69
Table No. 5.—Insular police of Porto Rico: appropriation report for the fiscal year ended June 30, 1911.....	69
Exhibit E. Statistical data concerning civil-service operations.....	70
Report of the secretary of Porto Rico.....	75
Report of the treasurer.....	81
Bureau of accounts.....	81
Bureau of property tax.....	87
Board of review and equalization.....	91
Bureau of internal revenue.....	93
Bureau of the paymaster.....	97
Banks and banking.....	98
Bureau of municipal finance.....	99
Exhibits.....	105
Report of the commissioner of the interior.....	131
Bureau of public works.....	131
Bureau of insular telegraph.....	133
Division of public buildings.....	134
Division of public lands.....	135
Division of harbors and docks.....	136
Division of property and accounts.....	137
Porto Rico irrigation service.....	137
Expenditures.....	150
Tables.....	151
Report of the commissioner of education.....	175
Résumé of the organization of public education in Porto Rico.....	178
Rural schools.....	180
Graded schools.....	181
Secondary schools.....	183
Continuation schools.....	185
Agricultural instruction.....	186
Industrial work for boys.....	188
Sewing.....	189
Cooking.....	192
Musical instruction.....	192
Night schools.....	193
Military instruction.....	194
Examinations.....	195
Scholarships.....	198
Supervision.....	199
Teachers' conferences.....	201
Analysis of school conditions.....	201
Nomenclature.....	201
Common schools.....	202
Enrollment.....	203
Attendance.....	203
Age and sex of pupils.....	204
Number of years in school.....	204
Flexible promotions.....	208
Instruction in English.....	209
Teachers' licenses.....	211
School celebrations.....	213
Summer institutes.....	214
School savings banks.....	215
School libraries.....	215
School playgrounds.....	217
School buildings.....	220

	Page.
Report of the commissioner of education—Continued.	
Résumé of the organization of public education in Porto Rico—Continued.	
Analysis of school conditions—Continued.	
Textbooks.....	222
Original research.....	222
Financial statement.....	224
Teachers' salaries, 1910-11.....	226
School board accounts.....	227
Rules and regulations of the department of education.....	231
Tables.....	236
The University of Porto Rico.....	245
Statistical tables.....	250
The Insular library of Porto Rico.....	253
Financial statement.....	254
Report of the attorney general.....	255
Report of the director of health, charities and correction.....	259
Bureau of Health.....	259
Medical inspection.....	260
Inspection of food and drugs.....	260
Health inspection.....	260
Veterinary inspection.....	260
Division of sanitary plumbing.....	261
Vaccination.....	261
Vital statistics.....	261
Chemical and bacteriological laboratory.....	266
Tropical and transmissible diseases service.....	269
Bureau of charities.....	271
Insane asylum.....	271
Blind asylum of Ponce.....	271
Lepor colony.....	272
Girls' charity school.....	273
Boys' charity school.....	273
Bureau of prisons.....	274
Prisoners.....	274
Penitentiary.....	275
Reform school.....	276
Penal institutions' buildings.....	276
Statistical tables.....	277
Report of the auditor.....	285
New system of audit and accounting.....	285
Deferred pay rolls.....	286
Pay roll deductions.....	286
Pay rolls payable in cash.....	286
Taxes collectible—prior to June 30, 1911.....	287
Corporation taxes.....	287
Revenue collectors—disbursing officers.....	287
Licenses for automobiles.....	287
Material and supplies.....	287
Bureau of insular telegraph.....	288
Captains of ports.....	288
Secretaries and marshals—insular courts.....	288
Clerk of the United States District court.....	289
Public property and improvements.....	289
Construction, maintenance, and repair of public roads and bridges.....	289
Bureau of supplies, printing and transportation.....	289
Special, the irrigation service.....	291
Sanitation service.....	291
Revenue stamps.....	292
Municipalities.....	292
General ledger—Controlling accounts—assets and clearing.....	296
Income and clearing.....	298
Division of disbursements and claims.....	299
Division of receipts.....	299
Division of internal revenue accounts.....	300
Property accountability.....	300
Division of audits and examinations.....	300
Division of bookkeeping and warrants.....	302

	Page.
Report of the auditor—Continued.	
Exhibit A. Condition of the insular treasury at the beginning and close of the fiscal year ended June 30, 1911.....	303
Exhibit B. Receipts and expenditures of the insular government for the fiscal year ended June 30, 1911.....	304
Exhibit BB. Income and expenditures of the insular government exclusive of trust funds, for the fiscal year ended June 30, 1911, and comparisons with the two preceding fiscal years.....	320
Exhibit C. Loans of the insular government to the municipalities of the island under acts of the legislative assembly approved March 10, 1904, and amended February 14, 1906.....	320
Exhibit D. Loans of the insular government to the school boards of the island under acts of the legislative assembly approved March 10, 1904, and amended February 14, 1906.....	321
Exhibit E. Statement of customs refund by the United States to Porto Rico under the provisions of the acts of Congress approved March 24 and April 12, 1900.....	32

REPORT OF THE GOVERNOR OF PORTO RICO.



ELEVENTH ANNUAL REPORT OF THE GOVERNOR OF PORTO RICO.

GOVERNMENT HOUSE,
San Juan, Porto Rico, September 15, 1911.

SIR: In pursuance of law and Executive orders I have the honor to present the following report of the Governor of Porto Rico covering the fiscal year ended June 30, 1911:

INTRODUCTION.

This period has been one of remarkable progress and signal achievement in both the public and private activities of the Territory. At its close a greater degree of prosperity existed among the people than at any previous time; every industry was active and prosperous, furnishing employment for all who sought it; and the Government was better equipped with legislative authority to protect the interests and insure the equal opportunities of the people than ever before.

A brief review of the year's record shows the following most noteworthy accomplishments and general improvements which, with their causes and effects, are discussed under the corresponding headings of this report:

In external commerce, the island trade was increased in value over \$10,000,000, the aggregate of the year being \$78,705,364, more than four times as much as in 1901 and an increase of 15 per cent over 1910. Eighty-eight per cent of this trade was with the United States and 12 per cent with foreign countries. Porto Rico purchased in the mainland markets of the United States merchandise to the value of \$34,671,958, over \$7,500,000 more than during the preceding year. In importance as a purchaser of American goods it is exceeded by but 12 foreign countries, while in this particular, notwithstanding its comparative diminutiveness, it is far in advance of any other noncontiguous American territory. Sales of Porto Rican products in the United States increased \$2,669,764, reaching a total of \$34,765,409. There was less than \$100,000 difference between its purchases and sales in the American markets, in favor of the latter. In spite of the heavy increase in purchases from the United States, importations from foreign countries, while relatively small, were larger than those of any previous year, amounting to \$4,115,039. The value of exports to foreign countries exceeded that of any previous year except 1910 and amounted to

\$5,152,958, giving a total value to the foreign trade of \$9,267,997. While a great deal of money has been expended in the island during the past year upon substantial improvements, including new buildings and industrial plants, requiring heavy purchases of construction material and machinery, the balance of trade, as a result of the year's transactions, remained in favor of the island to the amount of \$1,131,370.

The expansion of local business and industrial activities has naturally kept pace with or exceeded that of external commerce, and values have increased proportionately. The assessed value of the property of the island, which, in 1905, was less than \$90,000,000 and \$121,866,149 as reported last year, has since been increased 33 per cent—over \$40,000,000—and now stands at \$162,299,172. The deposits of recognized banking institutions increased during the year 18 per cent, to \$13,397,052, accompanied by a suitable advance in resources and reserve. These banks have increased their deposits 107 per cent since 1908. Their other business has developed correspondingly and they are generally in excellent condition. The annual underwritings of insurance, which are usually a fairly accurate barometer of business conditions, were largely increased over the preceding year, showing an expansion in value of 37 per cent in the amount of fire and 89 per cent in the amount of life insurance written. Twenty-seven new domestic corporations with paid-in capital of more than \$2,000,000 were organized, and 21 foreign corporations with cash capital of \$40,000,000 were registered and authorized to transact business.

Conditions were generally favorable in agricultural pursuits, and the output of all products, except coffee, which, however, sold at a very satisfactory price, was increased in a marked degree. The acreage under cultivation has been largely extended throughout the island; greater attention has been given to the scientific study of agriculture and the methods of farming have been noticeably improved and are being continually increased in efficiency. The great advance in the industrial activity of the Territory began when the tariff barriers between the mainland and the island were removed in 1901. That year is therefore frequently taken as a basis of comparison. It should be remembered in this connection that while Porto Rico has been tremendously benefited by the free admission of its products into the mainland markets, the advantages have not been one-sided; in fact, although among the larger activities of the United States the increased business imparted by Porto Rican trade is to some extent lost sight of, the business community of the mainland has received an equal if not greater trade benefit, for American merchandise sent freely to the island consists almost exclusively of manufactured articles, while those sent from Porto Rico to the United States are principally raw products.

In 1901 the exports of sugar were less than 70,000 tons; in 1910 they were nearly 285,000 and during the year just closed 323,000, showing that the production is four and a half times greater than it was 10 years ago and that it is still increasing, having advanced 13 per cent during the past year. The external sales of this product during the year 1910-11 yielded about twenty-four and a half million dollars against less than \$5,000,000 in 1901, and constituted 63 per cent of the total value of such sales.

The exports of cigars were fourteen times greater than in 1901, since which year they have continually increased until the shipments of this year reached 174,000,000. The total number placed upon the local as well as external markets was approximately 276,000,000, an increase of 31,000,000 over 1910. Less than 25 per cent of the tobacco produced is shipped in the leaf, the remainder being sold in manufactured form. This industry contributed \$7,000,000, or 15 per cent, toward the total receipts from external trade.

The coffee industry which was deeply injured by the hurricane of 1899 and has since been languishing from low prices, received a strong impetus during the last year when market conditions became such that the average value of the local product was nearly if not quite doubled. Hence, while the quantity exported was less than that shipped during the previous year, the net results were far more satisfactory and have encouraged owners of estates to improve and extend them. The value of the coffee sold abroad during 1910-11 was approximately \$5,000,000, furnishing one-eighth of the receipts from external commerce.

The production of fruit for external markets which did not become of commercial importance until 1903 was increased this year about one-third, the total value of shipments reaching over \$2,000,000. The fruits now successfully raised and profitably marketed are oranges, pineapples, and grapefruit, which, due to their superior quality, find ready sale wherever they are offered in the United States. Fruit raising in Porto Rico has now passed the experimental stage and is rapidly becoming one of the principal industries of the island. The production of coconuts is also being increased year by year, and owing to the fact that the trees thrive in otherwise waste, sandy soil along the coasts, it is receiving more and more attention as agricultural lands advance in value. Over a quarter of a million dollars was derived from this source during the last year at probably a greater percentage of profit than was realized from any other product.

In harmony with the greater business activity and enhanced values, the total net revenue receipts increased 13 per cent over the preceding year, and amounted to \$3,986,745.84. Although the situation required larger appropriations and expenditures, the cash balance in the treasury was increased from \$711,022.37 at the beginning to \$1,214,000.67 at the close of the fiscal year June 30, 1911. At the latter date the total net bonded indebtedness of the island was \$4,387,021.41, but \$3.91 per capita and 3 per cent of the assessed value of the property, while the per capita wealth is conservatively estimated at \$250. In 44 of the 67 municipal districts not a dollar of delinquent taxes remained to be collected, and but five-sixteenths of 1 per cent of the taxes due and collectible were unpaid in the entire island, a most remarkable showing, both of the generally prosperous condition of property owners of all classes and the efficiency of the revenue collecting organization under the insular treasury department.

In public works there has been much activity, especially in road construction and irrigation works. To the 977.4 kilometers of excellent macadamized insular roads has been added 16.1 kilometers fully completed, while 206 kilometers were under construction at the end of the year and being pushed to completion as rapidly as possible with the use of modern devices and the average employment of over

1,000 laborers. The irrigation work, under which 30,000 acres of rich land upon the south side of the island will be brought into full and uniform production, thereby doubling its value, has been reorganized under efficient direction and its activities increased to the highest point consistent with economy. This irrigation system will be sufficiently advanced for partial use during 1913 and fully completed in 1914.

The advance in educational work is again apparent in an increase of 20 per cent in the total enrollment. The number of scholars enrolled in the public schools during 1899 is shown to have been 25,798, while the total for the past year was 145,525, an increase of nearly sixfold. During the 11 years beginning with 1901, \$10,324,539.82 had been spent, and well spent, upon the educational system. In place of one schoolhouse in the island, erected for that purpose, as was the case in 1899, there are to-day 1,042 of all classes well distributed throughout the territory.

In legislation the exhaustive work of investigating all outstanding franchises and the suitability of the laws affecting them which was entered upon by special counsel, Judge John W. Judd, acting with the Attorney General, in May, 1910, resulted in the enactment by the legislature during its regular 1911 session of some of the most important and far-reaching laws upon the statute books. This work included a thorough revision of the laws under which corporations are organized, and wise provision for the regulation and control of all public-service corporations and utilities, enabling the just, prompt, and efficient treatment of these subjects in future. The same legislature enacted various laws directly beneficial to the business interests of the country, and a general sanitary law, which, though far from perfect in detail, will mark a new era in the health conditions of the island. It will give to the people an honest, efficient public service which, being free from political influence and unhampered by local prejudices, will be able to deal effectively with this subject of vital concern.

In politics the elections of 1910 for the legislature and municipal offices were conducted in a most orderly manner. All municipal administrations have been improved and most of them in a marked degree. Better and cleaner streets, better kept offices, buildings, and parks are generally noticeable, while great advance in the efficiency and impartiality of the municipal public services has been made. The most gratifying indication in this field is the perceptible increase of public opinion in support of efficient administration and officials, and the ready response it is generally receiving from those in office.

EXTERNAL COMMERCE.

Imports and exports during the past fiscal year invoiced at \$38,786,997 and \$39,918,367, respectively, brought the trade value for the year up to \$78,705,364. This total represents an increase over the corresponding total for the previous year of \$10,110,290, to which increase importations contributed \$8,152,142 and exports \$1,958,148. The value of imports, exports, and of the total commerce each year since the establishment of free trade between Porto Rico and the United States in 1900 is shown comparatively in the following statements:

Merchandise shipped into Porto Rico from the United States and foreign countries.

Years.	From the United States.	From foreign countries.	Total.
1901	\$6,965,408	\$1,952,728	\$8,918,136
1902	10,882,653	2,326,957	13,209,610
1903	12,245,845	2,203,441	14,449,286
1904	11,210,069	1,958,960	13,169,029
1905	13,974,070	2,562,189	16,536,259
1906	19,224,881	2,602,784	21,827,665
1907	25,686,285	3,580,887	29,267,172
1908	22,677,376	3,148,289	25,825,665
1909	23,618,545	2,925,781	26,544,326
1910	27,097,654	3,537,201	30,634,855
1911	34,671,958	4,115,039	38,786,997

Merchandise shipped from Porto Rico to the United States and foreign countries.

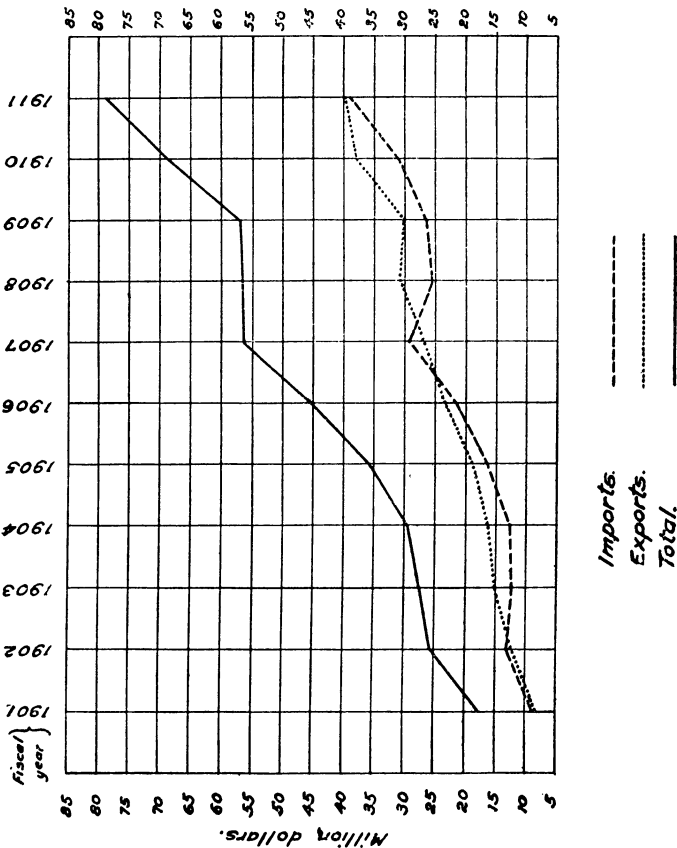
Years.	To the United States.	To foreign countries.	Total.
1901	\$5,581,288	\$3,002,679	\$8,583,967
1902	8,378,766	4,055,190	12,433,956
1903	11,051,195	4,037,884	15,089,079
1904	11,722,826	4,543,077	16,265,903
1905	15,633,145	3,076,420	18,709,565
1906	19,142,461	4,115,069	23,257,530
1907	22,070,133	4,926,167	26,996,300
1908	25,891,281	4,753,209	30,644,490
1909	26,394,312	3,996,913	30,391,225
1910	32,095,645	5,864,574	37,960,219
1911	34,765,409	5,152,958	39,918,367

From these figures it will be noted that while the purchases from foreign countries increased in value from the previous year \$577,838, the increase in value of shipments from the United States is represented by \$7,574,304. A detailed examination of the statistics of imports shows that larger purchases of all classes of manufactured articles contributed to this \$7,500,000 increase. Breadstuffs, not including rice, aggregating in value \$2,392,863, represented an increase of \$122,819. An increase of \$1,666,611 in manufactures of iron and steel brought the value of these importations up to \$4,977,146. Under this heading appears bars, rods, and rails, \$296,321; sheets and plates, \$539,474; structural material, \$233,612; tools, pipes, fittings, nails, and other hardware, \$499,996; engines and parts, \$468,503; and sugar-mill machinery, \$958,797.

Canned and preserved meats and dairy products are represented by a total of \$3,564,137; refined sugar, \$600,038; soaps, \$533,774; and wines and liquors, \$325,015.

Noteworthy increases appear in cotton clothing, textiles, and other manufactures of cotton, invoiced at \$5,132,693, or \$1,595,838 more than the value of the previous year. Increased purchases in manufactures of leather, especially the cheaper grades of boots and shoes, brought the aggregate value of imports under this general heading up to \$1,266,132, an increase of \$256,406. The heaviest single item was that of rice, invoiced at \$3,866,986, representing an increase in quantity over receipts of the previous year of more than 9,000,000 pounds. The increased importation of rice, the staple food of the laboring man, taken in connection with the increased purchases under the two previous headings and of other articles of necessity too varied to classify, indicates a larger number of laborers employed and more money in their possession.

Chart showing general increase in the value of imports and exports and total trade between Porto Rico and the mainland of the United States and other countries from 1901 to 1911.

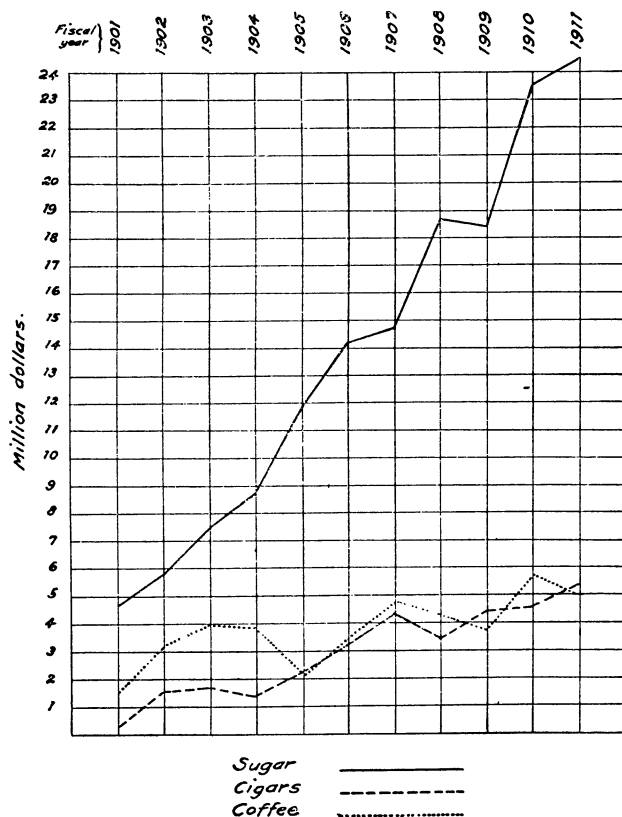


Fiscal year.	Imports.	Exports.	Total.
1901.	\$8,918,136	\$8,583,967	\$17,502,103
1902.	13,209,610	12,433,956	25,643,566
1903.	14,449,286	15,089,079	29,538,365
1904.	13,169,029	16,265,903	29,434,932
1905.	16,536,259	18,709,565	35,245,824
1906.	21,827,665	23,257,530	45,085,195
1907.	29,207,172	26,996,300	56,203,472
1908.	25,825,665	30,644,490	56,470,155
1909.	26,544,326	30,391,225	56,935,551
1910.	30,634,855	37,960,219	68,595,074
1911.	38,786,997	39,918,307	78,705,304

At the same time the expenditure of \$519,645 for automobiles, or \$240,539 more than in the previous year, and larger purchases of other articles of comfort and luxury, is another indication that there has been more money available for use by all classes during the past year than ever before.

Among the exports sugar heads the list, shipments of which aggregated 322,919 tons, valued at \$24,479,346, and, as shown by the table following, exceeded those of any previous year.

Chart showing increase in the value of the three principal products exported from Porto Rico—namely, sugar, cigars, and coffee—from 1901 to 1911.

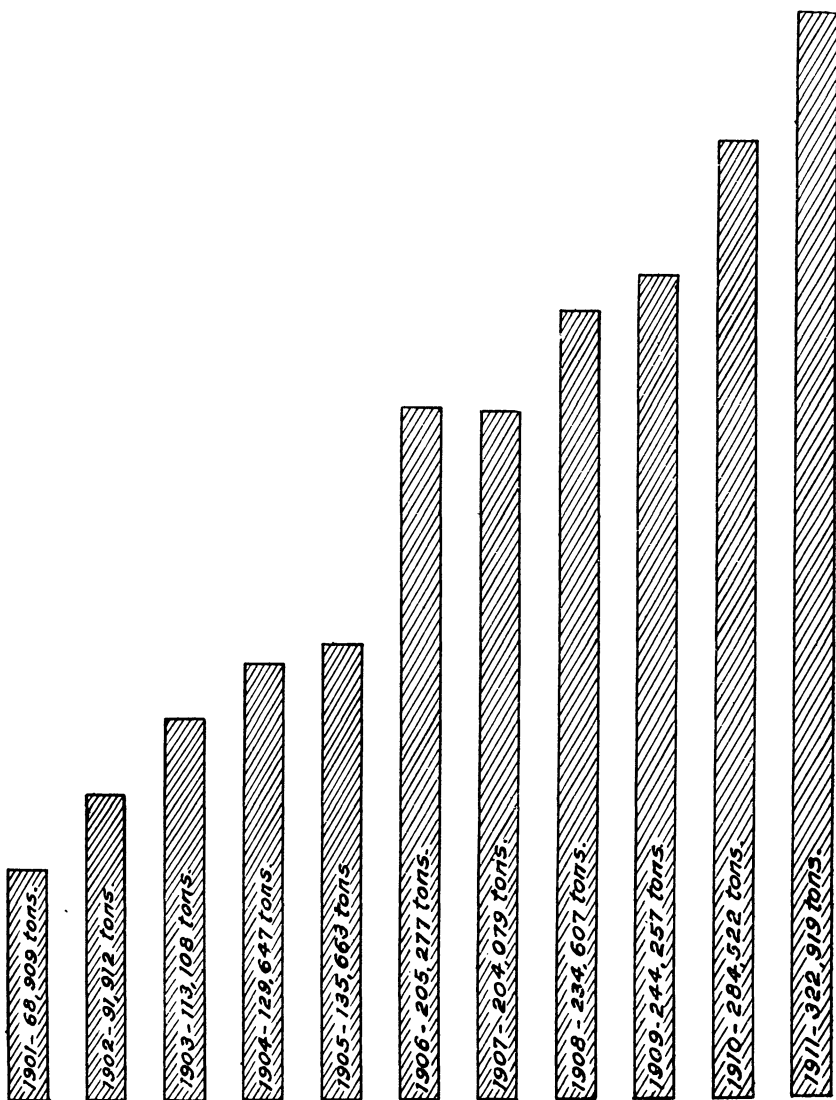


Fiscal year—	Sugar.	Cigars.	Coffee.
1901.....	\$4,715,611	\$306,115	\$1,678,765
1902.....	5,890,302	1,549,235	3,195,662
1903.....	7,470,122	1,753,795	3,970,574
1904.....	8,690,814	1,460,496	3,903,257
1905.....	11,925,804	2,152,051	2,141,009
1906.....	14,184,667	3,074,226	3,481,102
1907.....	14,770,682	4,241,410	4,693,004
1908.....	18,690,504	3,414,140	4,304,609
1909.....	18,432,446	4,383,893	3,715,744
1910.....	23,545,922	4,480,030	5,669,602
1911.....	24,479,346	5,355,223	4,992,779

Sugar exports.

Fiscal years.	Tons.	Value.	Average price per ton.
1901.....	68,909	\$4,715,611	\$68.43
1902.....	91,912	5,890,302	64.08
1903.....	113,108	7,470,122	66.04
1904.....	129,647	8,690,814	67.03
1905.....	135,663	11,925,804	87.90
1906.....	205,277	14,184,667	69.10
1907.....	204,079	14,770,682	72.37
1908.....	234,607	18,690,504	76.52
1909.....	244,257	18,432,446	75.46
1910.....	284,522	23,545,922	82.75
1911.....	322,919	24,479,346	75.81

Chart showing increase in quantity of sugar exported from Porto Rico, 1901 to 1911.



Exportations of manufactured and unmanufactured tobacco are reported to the value of \$6,910,006, made up of \$5,355,223 for cigars and \$1,554,783 in leaf and wrappers. While the marked increase in exportation of cigars and tobacco affords some indication of the development of this industry, the large quantity consumed in the island makes a glance at the record of production, consumption, and exportation necessary in order to obtain a better idea of the actual extent of its growth. The following statements show, comparatively, the figures for the past five years:

Cigars.

Fiscal years.	Withdrawn for consumption.	Withdrawn for export.	Total output.
1907.....	74, 698, 430	132, 669, 823	207, 368, 253
1908.....	76, 983, 830	103, 781, 719	180, 765, 549
1909.....	84, 933, 260	140, 302, 271	225, 235, 531
1910.....	92, 700, 160	151, 724, 438	244, 424, 598
1911.....	101, 064, 495	174, 743, 098	275, 807, 593

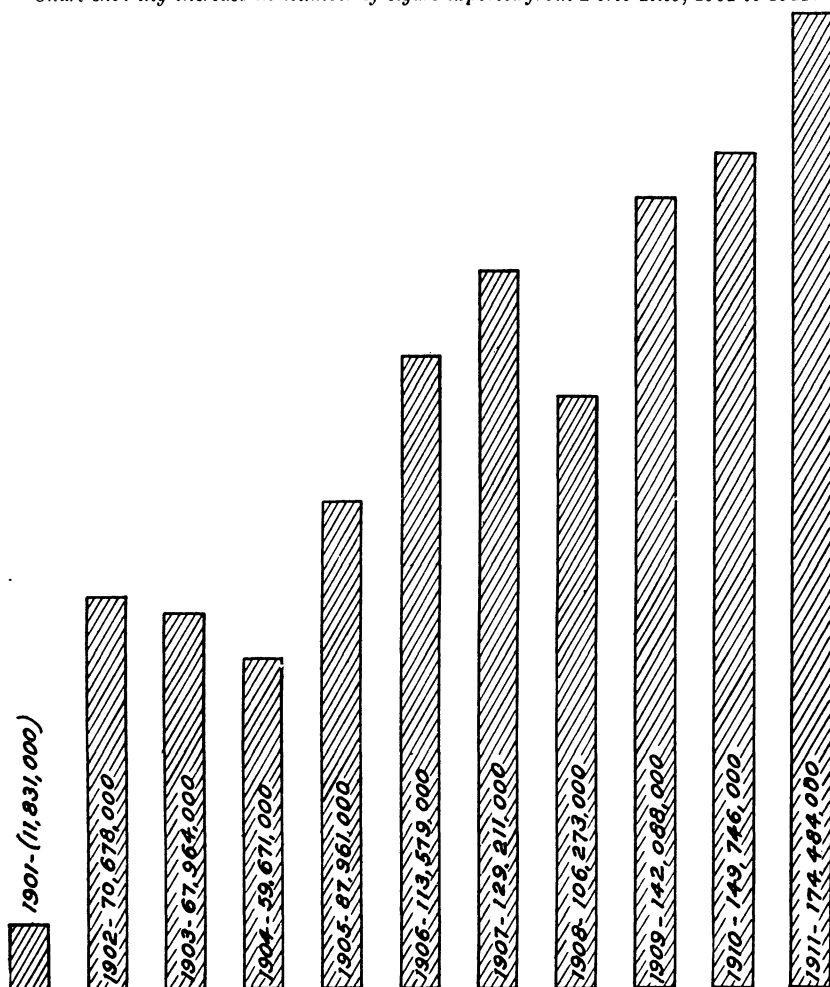
Cigarettes.

Fiscal years.	Withdrawn for consumption.	Withdrawn for export.	Total output.
1907.....	347, 722, 000	10, 460, 000	358, 182, 000
1908.....	354, 407, 900	11, 232, 424	365, 640, 324
1909.....	365, 525, 500	11, 244, 500	376, 770, 000
1910.....	393, 844, 300	13, 142, 000	406, 986, 300
1911.....	459, 710, 045	11, 760, 000	471, 470, 045

Tobacco leaf and scrap exported.

Fiscal years.	Pounds.	Value.
1907.....	4, 344, 659	\$1, 232, 058
1908.....	8, 402, 286	1, 990, 055
1909.....	4, 539, 320	1, 250, 237
1910.....	4, 176, 172	1, 258, 317
1911.....	4, 450, 012	1, 554, 783

Chart showing increase in number of cigars exported from Porto Rico, 1901 to 1911.

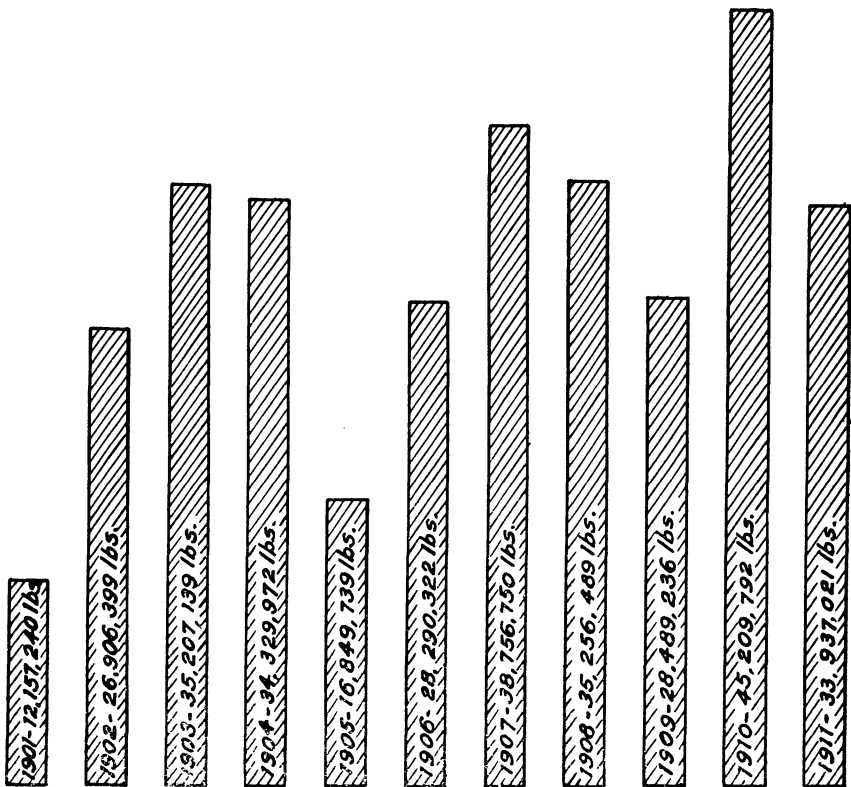


The following statement showing number of pounds of coffee exported since 1901 indicates that while last year's crop was far above the average, it was 11,272,771 pounds short of the amount exported in 1910, while at the same time the average price—14.7 cents per pound—was higher than that of any previous year:

Coffee.

Fiscal years.	Pounds.	Value.	Average price.
1901.....	12,157,240	\$1,678,765	\$0.137
1902.....	26,906,399	3,195,662	.118
1903.....	35,207,139	3,970,574	.112
1904.....	34,329,972	3,903,257	.113
1905.....	16,849,739	2,141,009	.127
1906.....	28,290,322	3,481,102	.123
1907.....	38,756,750	4,693,004	.121
1908.....	35,256,489	4,304,609	.122
1909.....	28,489,236	3,715,744	.13
1910.....	45,209,792	5,669,602	.125
1911.....	33,937,021	4,992,779	.147

Chart showing the quantity of coffee exported from Porto Rico during the years 1901 to 1911.



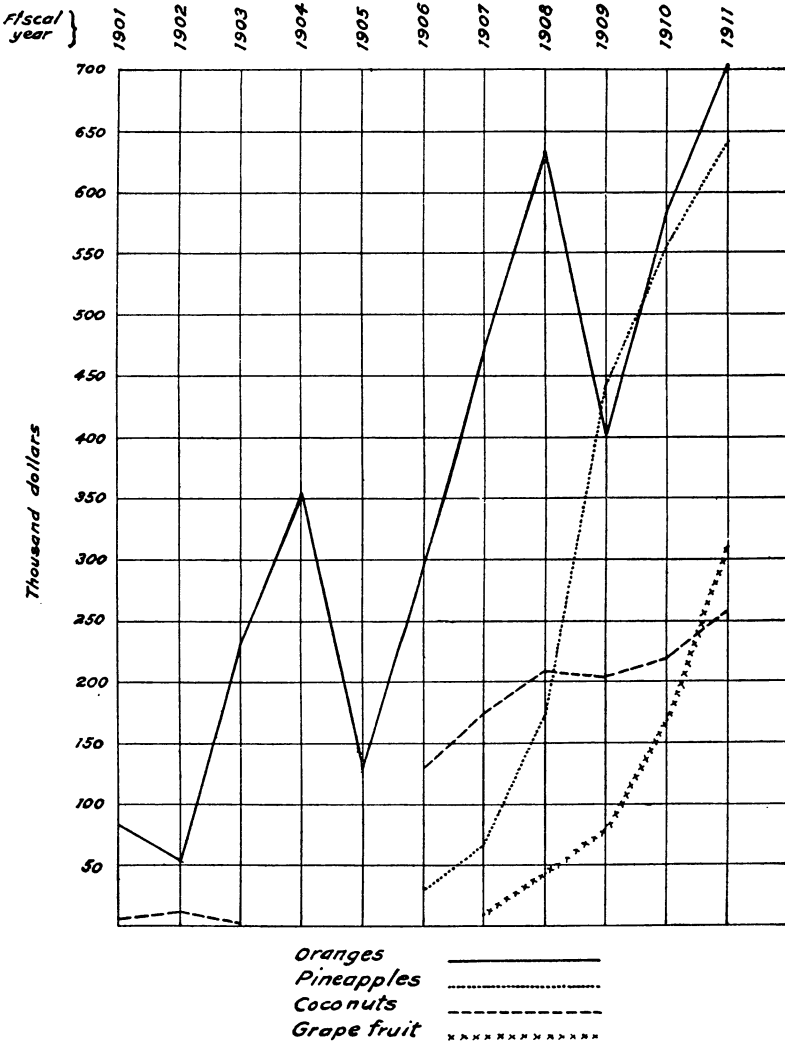
Shipments of fruit as shown by the following record of exportation indicate the most remarkable increase in any of the island's products. From an exportation in 1901 declared at \$109,801 shipments have increased in value to \$2,073,993, the principal increase being in orange, pineapple, and grapefruit exportations, as shown below.

Value of fruits.

Fiscal years.	Oranges.	Pine-apples.	Canned pine-apples.	Coconuts.	Grape-fruit.	Other fruits.	Total.
1901.....	\$84,475	(1)	(1)	\$8,334	(1)	\$16,992	\$109,801
1902.....	51,364	(1)	(1)	12,720	(1)	9,898	73,982
1903.....	230,821	(1)	(1)	326	(1)	61,956	293,103
1904.....	352,646	(1)	(1)	(1)	(1)	81,214	433,860
1905.....	125,422	(1)	(1)	(1)	(1)	130,478	255,900
1906.....	295,633	\$27,826	\$42,186	129,793	(1)	7,420	502,858
1907.....	469,312	64,831	63,519	174,957	\$7,586	3,737	783,942
1908.....	630,720	172,779	98,203	206,704	44,535	11,320	1,164,261
1909.....	401,912	442,780	117,830	204,498	76,310	18,154	1,261,484
1910.....	582,716	555,044	106,587	218,870	162,749	9,851	1,635,817
1911.....	703,969	641,291	149,744	258,168	309,698	11,123	2,073,993

¹ Shipments included under "Other fruits."

Chart showing increase in the value of oranges, pineapples, coconuts, and grape fruit exported from Porto Rico from 1901 to 1911.



LEGISLATION.

The deliberations of the Legislative Assembly during the special session of 1910 and the regular session of 1911 resulted in the enactment of some of the most important laws now spread upon the statutes. Among these are comprehensive and effective acts controlling the operations of public-service corporations as well as the organization and registration thereof, including both associations organized for pecuniary as well as charitable purposes; laws directly affecting the protection and promotion of industry and commerce; laws to facilitate the administration of justice; the necessary appro-

priation acts, and, most important of all, legislation to provide for an adequate health and sanitary service throughout the island. The work leading up to the preparation of these laws involved an exhaustive study of the conditions under which public-service corporations were operating; careful consideration by judges and lawyers of the laws covering judicial procedure; comprehensive and detailed study of the financial resources and needs of the Government; and the careful formulation by physicians and other technical men of a plan to meet the necessities of the island from the standpoint of health and sanitation. Without this careful preparation, toward which not only members of the legislature and of the administration but also other public-spirited men contributed their knowledge and time, it would have been impossible for the Legislative Assembly during the limited period allowed it by law, to give to much of this important legislation the consideration required for intelligent action thereon.

EXTRA SESSION AUGUST 30 TO SEPTEMBER 3, 1910.

An extraordinary session of the Legislative Assembly was convened August 30, 1910, for the disposition of several matters of importance at that time pending. An act of the Legislative Assembly approved March 9, 1905, and amended by an act approved February 28, 1908, intended to prevent the introduction of plant diseases by regulating the importation into Porto Rico of certain trees, plants, and seeds, was found upon application to be too limited in its scope. Sugar-cane planters especially were apprehensive of danger from cane diseases and the importance to the sugar industry of appropriate precautions made an amendment of the law in this behalf necessary. The presentation of the matter to the special session resulted in repealing the former law and the passage of a new and more comprehensive act.

Health officers had now and then encountered more or less difficulty in checking and suppressing local epidemics of typhoid fever and other communicable diseases owing to the fact that no general fund had ever been appropriated with which to meet the expenses involved. Therefore, upon the recommendation of the director of health, charities, and correction, and the presentation to the legislature of the necessity for some action to improve the situation, the sum of \$4,000 was appropriated for use in such work when necessary.

An allotment of \$15,000 was made to cover the cost of making certain necessary repairs to wharves and docks in the several ports of the island.

At the regular session of March, 1910, a joint resolution was passed providing for the removal of the halls of the two branches of the legislature from the "Diputación" Building to the building known as the "Pink Palace." The committee appointed to carry out the terms of the resolution decided that the space available in the Pink Palace was not sufficient to accommodate the legislature. Therefore, the committee recommended that the office of the attorney general be removed from the "Diputación" Building to the Pink Palace, thus providing more room in the former building for the legislature.

The report of this committee was submitted to and considered by the legislature during the special session and resulted in the passage of an act to carry out their recommendations. Under this authority the interior of the "Diputación" Building was remodeled in such

manner as to provide sufficiently commodious and suitable accommodations for the legislature until such time as the financial condition of the treasury will warrant the construction of an appropriate capitol building.

A law was enacted exempting certain municipal and school bonds, and other evidences of indebtedness from taxation, authorizing the treasurer of Porto Rico to accept them at par, and guaranteeing payment of interest thereon when due and the repayment of the principal at maturity.

The act approved March 12, 1903, entitled "An act to provide for the condemnation of private property, etc.," was so amended as to include the condemnation of private property for the construction of canals, flumes, and aqueducts for irrigation purposes, for the erection of electric light and power plants and dams.

The insular Government was authorized by a joint resolution approved March 10, 1910, to dispose of certain public lands required for improvements within the city limits of San Juan. Certain technical and other defects in the original resolution made its reconsideration by the legislature necessary, and the matter when brought to the attention of that body was disposed of by the passage of a new act which was approved September 3, 1910.

REGULAR SESSION, JANUARY 9, 1911, TO MARCH 9, 1911.

The first session of the Sixth Legislative Assembly of Porto Rico convened January 9, 1911, and remained in session until March 9, 1911. During the 60 days the legislature enacted 79 acts and 14 joint resolutions. Five acts and three joint resolutions were passed before February 28. The other 74 acts and 11 joint resolutions were passed between March 6 and the adjournment of the legislature at the close of business on March 9, 1911. Among the more important laws enacted may be mentioned those with reference to public-service corporations.

An act of Congress approved March 12, 1900, known as the organic act, in section 32, defines the scope of the legislative authority conferred upon the Executive Council in respect to franchises and concessions, as follows:

All grants of franchises, rights, and privileges or concessions of a public or quasi-public nature shall be made by the Executive Council, with the approval of the Governor, and all franchises granted in Porto Rico shall be reported to Congress, which hereby reserves the power to annul or modify the same.

A joint resolution of Congress approved May 1, 1900, in section 2, provides that railroad, street railway, telegraph and telephone franchises, privileges or concessions, granted under the authority conferred by section 32 of the act of April 12, 1900, shall not become operative until approved by the President of the United States. Section 3 of the same resolution states that all franchises, privileges, or concessions must provide that they shall be subject to amendment, alteration, or repeal, and, in the case of public-service corporations, shall provide for the effective regulation of their charges and for the purchase or taking over by the public authorities of their property at a fair and reasonable valuation.

While, as will be seen, the organic act and the joint resolution referred to clearly states that the grant itself shall provide for its alteration, amendment, or repeal, for regulation of rates and for the

taking over of the property by the Government, nowhere does Congress seem to have specifically delegated to any legislative or administrative body the authority or power to do these things. It has been assumed, therefore, that Congress left this matter to be attended to by the Legislative Assembly of Porto Rico as one of the duties comprised within the legislative powers conferred upon the assembly by the organic act.

It was understood by many that the act of the Legislative Assembly approved March 12, 1908, was intended to cover the ground. It did in fact confer upon the Executive Council certain powers in this behalf, but the act, in section 5, limits the power of that body to public-service corporations—

Not operating under and by virtue of ordinances of the Executive Council, and in section 6, to public-service corporations operating under a grant of any character

Other than a franchise, privilege, or concession duly granted by the Executive Council.

The authority of the Executive Council was therefore restricted to such franchises, privileges, or concessions as had been granted by some authority other than the Executive Council, or in other words, the act in effect limited the regulative control to such franchises, privileges, or concessions as had been granted by the Spanish Government or by the American military authorities prior to the creation of the Executive Council by the organic act. Thus, while nearly all of the franchises of importance in operation in the island have been granted by the Executive Council under authority of Congress, they were subject to no effective means of regulation or control. In view of these conditions, a draft of an act to amplify the powers of the Executive Council was presented to the legislature and was passed under the title of "An act to modify an act entitled 'An act concerning the regulation of public-service corporations in Porto Rico,' approved March 12, 1908." This act was approved by the Governor on March 9, 1911. It subjects all public-service corporations now operating, or which may in future operate, no matter what the source of their rights and concessions, to the control of the Executive Council. The act furthermore makes it the duty of the attorney general to institute suitable proceedings in the courts and gives the latter power to enforce the orders of the Executive Council when necessary.

Another law applicable especially to railway corporations, and in that respect similar in importance to the one referred to above, was passed by the legislature under the title of "An act concerning the regulation of railroad transportation in Porto Rico, and conferring certain powers upon the Executive Council in connection therewith." It clearly defines a railroad, and its constituent parts, so as to include sidings, branches, and switches, whether located on land owned or leased by the railroad company or upon land of other parties. This inclusion was intended to correct an unfortunate condition of affairs that had developed by reason of the great number of independent branches and lines installed to meet the needs of sugar growing and other agricultural interests. It provides that the Executive Council shall have the power to require all railroads that cross or approach within 500 feet of another to make connections therewith to enable

the interchange of cars or transfer of freight in such manner as to best serve the public. The act gives the Executive Council full power to prescribe and enforce regulations and it, in conjunction with the amendment to the public-service-corporations act, furnishes a complete legal basis for the just regulation and control of all public-service corporations in general and of railroad corporations in particular in the island.

Two other laws with reference to corporations were enacted. One of them, entitled "An act to establish a law of private corporations," provides for the organization, registration, and regulation of domestic and foreign corporations engaged in business in Porto Rico. It repeals the former provisions of law applicable thereto and reenacts them in a revised, comprehensive, and more acceptable form. The other law entitled "An act to incorporate associations not for pecuniary profit," provides for the organization and registration as corporations of associations established for purely social, charitable, and other similar purposes. The law of associations in force during the Spanish régime recognized organizations of a religious, charitable, or educational character. This law, however, was of a political and prerogative nature and therefore ceased to operate upon the change of sovereignty, and as the corporation laws subsequently passed by the Legislative Assembly comprehended only associations organized for pecuniary purposes, there were a number of social, charitable, educational, and similar associations of use and benefit in the island unable to secure legal recognition until the enactment of this legislation.

The rapid increase in the quantity of freight shipped from the ports of the island and especially the port of San Juan, which has long since outgrown the facilities for handling it, brought about a condition that made the proper regulation and control of the use of available harbor accommodations of the utmost importance. Certain interests had assumed that they had the right to construct docks for the use of their own or other favored transportation companies, to the exclusion of less provident companies and independent vessels. This, especially in view of the dearth of accommodations, was gradually developing a very unsatisfactory and abnormal situation. Therefore, upon submission of the matter to the legislature, an act was passed declaring all piers, wharves, and other accommodations for freight and passengers, for the use of which charges are made, to be public utilities, and subjecting them to regulation by the Executive Council.

To enable the intelligent consideration of present and future requirements of the port of San Juan the assembly passed an act creating a board to be known as the San Juan Harbor Commission, to consist of the chairman of the Executive Council, speaker of the house of delegates, commissioner of the interior, and a delegate to be named by the speaker. This commission is required to make a study of and recommend to the governor of Porto Rico at the earliest practicable date, such steps as may be necessary for the permanent improvement of all the water front of San Juan Harbor, \$2,500 being at the same time appropriated to cover the cost of the investigation. Another act appropriated \$5,000 to cover the expense of formulating a project for the improvement of the port of Arecibo. A similar amount was allotted for the investigation and the preparation of plans for, and by a joint resolution the governor was called upon to

solicit from Congress a Federal allotment to assist in making harbor improvements at the port of Aguadilla.

The act approved March 10, 1910, providing for the inspection of Porto Rican cigars and the issuance of guaranty stamps covering the origin thereof, was so amended as to fix January 1, 1913, as the date for its going into effect. The original act was a temporary measure, while its amendment definitely fixes the date of its application sufficiently far in advance to afford all those interested ample time to prepare to meet its requirements. The reputation of Porto Rican cigars has been and is being jeopardized by the importation into Porto Rico of inferior tobacco which is made up into cigars and sold as a purely Porto Rican product. Cigars have also been manufactured in the United States from inferior tobacco and sold under a Porto Rican label. It is the purpose of this act to protect the Porto Rican producers and manufacturers against these impositions.

The act approved September 3, 1910, to prevent the introduction into Porto Rico of plant and insect diseases and pests was improved and made more effective by so amending it as to provide for a board of commissioners of agriculture to attend to the work involved, and by making an appropriation for the expenses thereof. It provides that the membership of the board shall consist of a head of a department, a member of the house of delegates, a representative of the Porto Rico Association, of the Sugar Growers' Association, the Coffee Growers' Association, the Tobacco Growers' Association, and the Fruit Growers' Association, the board thus being composed of a member of each branch of the legislature, as well as a member of each of the leading business organizations of the island. The act among other things provides for the introduction and protection of birds which feed upon plant-destroying insects, and for the inspection by competent representatives at the time of their importation of all live plants and seeds brought into the island.

Other legislation of importance to the agricultural interests of the island embraced two acts and one joint resolution affecting the irrigation project. One of these amends the act of September 18, 1908, in such manner as to enable the owners of property located within the irrigation district to collect from the lessees of their property a reasonable compensation for water used by them. Another act makes a change in the manner of electing the members of the irrigation commission and provides for an additional bond issue for completing the irrigation work, amounting to \$1,000,000. A joint resolution, with a view to expediting the completion of the irrigation system, authorizes and directs the Government to take over and carry on by administration certain parts of the work that was being done by contract.

Under one of the provisions of an act approved March 8, 1906, it was possible by injunction indefinitely to stop the collection of taxes by the Government. The danger to the treasury of the existence of such a law was pointed out to the legislature and resulted in an act providing that all taxes levied by the Government shall be paid, but that in case the taxpayer believes that the payment is unreasonable or unjust the same may be made under protest, whereupon the taxpayer may bring suit for recovery and if his claim is sustained the treasurer is required to give its settlement preference over other claims against the Government. While the law as enacted affords ample protection to the taxpayer, it also provides that no process or

writ shall be issued or enjoined to prevent the prompt collection of taxes duly levied by the proper authorities.

The financial condition of most of the municipalities and school boards in the island is such as to warrant the advance to them of money with which to undertake much-needed public works, such as municipal roads, bridges, and school buildings. While they are financially able to meet the cost of construction, none of them heretofore has been in a position to secure the advice and services of competent engineers in connection with such work. The legislature, however, passed a law which will enable them to borrow money from the insular treasury, to be used for installing public works of this nature, and which at the same time provides for their execution under the supervision of the central Government through the aid of experienced engineers.

Funds were also appropriated for experimental work in the construction of artesian wells, and a joint resolution was adopted providing for a survey and study of a project for widening the military road between San Juan and Rio Piedras. The growth of the capital of Porto Rico and its commercial relations with the rest of the island, the increase of traffic between the capital and the interior, and many other conditions have combined to make the widening of the principal approach to San Juan a matter of utmost necessity. It is intended that this resolution shall result in the presentation of the project to the next session of the legislature in proper form for intelligent and definite action.

A careful study of the laws relating to judicial procedure, and the judiciary, including the attention given to the subjects involved at the conference of judges, lawyers, and fiscals, held in San Juan in November, 1910, resulted in several recommendations which were favorably acted upon by the legislature.

One of these acts, of importance in criminal procedure, was that amending section 233 of the code of criminal procedure, giving a district judge in the trial of a criminal case the power to sum up the case to the jury, to point out the principal question and issues, reviewing the pertinent evidence with such remarks as he may consider necessary for the assistance of the jury, and to give the jury his opinion upon the points of law involved.

Another act is intended to protect the interests of the accused in capital cases by requiring the attorney for the defense to appeal to the supreme court, and, in the event of his failure so to do, making it the duty of the judge before whom the case was tried to prepare and submit to the supreme court a statement of the evidence presented to the jury.

The necessity of some effective means of checking the increase in perjury in open court has become so apparent as to attract the serious attention of all those interested in the safety of our tribunals. Two measures with this purpose in view were presented to the legislature. One of them proposed to make it the duty of the presiding judge summarily to proceed against the offender and impose a fine or sentence of imprisonment in his discretion upon the establishment of guilt. The other measure proposed the treatment of perjury as a misdemeanor, in order to secure conviction. Only the first proposition mentioned was enacted into law, and as it has not as yet

produced the result expected, its usefulness, unless it is materially reinforced by further legislation, is doubtful. In view of the importance of solving this problem in such manner as to impress upon witnesses the solemnity of the oath administered to them and the gravity of the offense involved in giving false testimony, it is my intention again to present the matter to the legislature for further consideration.

It was brought to the attention of the legislature that although Federal prisoners had by custom been confined in insular penal institutions, there was no authority in the laws of Porto Rico for such confinement, and therefore an act to provide for the custody of such prisoners in the penitentiary and district jails was passed.

An act which it is believed should be further considered by the legislature is the one providing that the chief justice and associate justices of the Supreme Court of Porto Rico, upon completion of 15 years of service in that court and upon reaching the age of 65 may tender their resignation from office and receive thereafter during life salary at the rate of three-fourths of that paid them during their terms of office. This measure as presented to the legislature contemplated resignation at the end of a shorter term of service and payment monthly thereafter during life of an amount equal to the monthly salary received prior to resignation. Those in favor of the original provisions were of the conviction, and it is believed that many others are now fully satisfied, not only that the members of the supreme bench are fully entitled to this recognition for the valuable public service rendered by them, in many cases attended by the sacrifice of personal interests, but that such provision would be of benefit to the judicial system.

Legislative provision was made for two additional fiscals, one to act as assistant fiscal for the district of San Juan, on account of the large amount of business to be transacted in that district, and the other to act as special fiscal at large, to relieve regular fiscals throughout the island of excessive duties, fill vacancies, or act as a special representative of the Department of Justice whenever occasion demands.

The legislature indicated its approval of the work that has been done by those engaged in the campaign against uncinariasis and tuberculosis by allotting the sum of \$40,000 for the continuation of the former and \$8,000 for the latter. It also provided a fund for the improvement of conditions in the leper colony on Cabras Island.

A bill carefully prepared by some of the leading members of the medical profession in Porto Rico, to provide for the inauguration on July 1, 1911, of a general sanitary service in the island, was presented to the legislature. The bill was subjected to numerous changes before enactment into law, and as those who framed the measure thoroughly believed their plan a sound one and that their propositions should be accepted without alteration, the wisdom of the changes to which the plan was subjected has been questioned. The practical application of the law, and the complete establishment of the system which it provides will, however, develop its defects in ample time for correction by the next session of the legislature, and it is believed that in the meantime much improvement will have been made in sanitary conditions throughout the island.

EXECUTIVE.

PROCLAMATIONS AND EXECUTIVE ORDERS.

The following formal proclamations and executive orders were issued during the year in the form of administrative bulletins:

No. 20. July 7, 1910: Executive order publishing regulations to be observed in connection with requisitions for property and supplies to be purchased in the United States.

No. 21. July 15, 1910: Proclamation publishing and inviting attention to the provisions of the act of March 10, 1910, with reference to loads and the width of tires on vehicles using public roads.

No. 22. August 12, 1910: Proclamation summoning the Legislative Assembly to convene in extraordinary session August 30, 1910.

No. 23. August 15, 1910: Proclamation recommending the observance of Labor Day, September 5, 1910.

No. 24. October 22, 1910: Executive order publishing regulations regarding the custody of plates and paper used in the printing of revenue stamps.

No. 25. October 25, 1910: Executive order publishing rules and regulations for printing, preparation, and submission of copy, and execution of work by the Government printing plant.

No. 26. October 28, 1910: Executive order appointing a temporary board to consider and recommend suitable action in respect to the insular telegraph and telephone system with a view to securing economy and efficiency therein and such extension thereof as deemed proper for the public service.

No. 27. November 27, 1910: Proclamation publishing the proclamation of the President of the United States, designating Thursday, November 24, 1910, as a day of thanksgiving, and recommending the observance thereof.

No. 28. March 23, 1911: Proclamation recommending the observance of Tuberculosis Day, Sunday, April 30, 1911.

No. 29. June 1, 1911: Executive order publishing the act of the Legislative Assembly, providing for the inspection and guaranty of Porto Rican cigars, effective January 1, 1913.

No. 30. June 6, 1911: Executive order publishing decision of the Secretary of War, relative to method of handling and audit of disbursements from the fund appropriated by Act of Congress of August 30, 1890, known as the "Morrill Fund," on account of the University of Porto Rico.

No. 31. June 27, 1911: Executive order amending Administrative Bulletin No. 7, relative to estimates for equipment, furniture, stationery, and supplies for official use and providing that such estimates shall be made quarterly, beginning July 1, 1911, instead of annually.

No. 32. June 30, 1911: Proclamation relative to inauguration of sanitary service, outlining the purpose thereof and the duty of all Government officials in respect thereto, and requesting cooperation of all the inhabitants of Porto Rico in carrying out its provisions.

THE EXERCISE OF EXECUTIVE CLEMENCY IN PENAL CASES.

The systematic treatment of applications for the exercise of executive clemency, as outlined in the executive order of March 1, 1910, regarding paroles, and in the executive order of April 18, 1910, with respect to pardons, has resulted very satisfactorily in facilitating the

segregation of those cases worthy of consideration from the unworthy ones. Furthermore, the policy—announced whenever appropriate opportunity has been presented—that requests for clemency would receive no consideration unless supported by some reasonable grounds for the petition, has had the effect of materially reducing the number, still large, however, of groundless and ill-considered appeals to the sympathy of the chief executive for release from just punishment. During the 12 months ended June 30, 1910, the Governor received 517 petitions for clemency. The number received during the past year reached but 431. Among these there were found but 119 cases which appeared to be deserving of consideration, and after thorough investigation 81 of this number proved to be without merit. The cases considered were disposed of as follows:

Full pardons granted.....	26
Conditional pardons granted.....	2
Paroles granted.....	3
Sentences commuted.....	5
Fines remitted.....	2
Total number of cases receiving favorable action.....	38
Petitions denied.....	81
Total number considered.....	119
Rejected petitions.....	312
Total number received.....	431

In 11 of the cases investigated, which resulted in pardon, the offenders were found to be minors ranging in age from 8 to 16 years. They had been convicted for the first time and for petty offenses, and owing to the lack of a proper place for the confinement of minors had been incarcerated with hardened criminals, association with whom even for a short period of time would have had only evil results, and probably would have initiated them into careers of depravity and crime. Our criminal code is unfortunately deficient in that it provides no corrective treatment for the youthful first offender, but compels the courts to dispose of their cases in the same manner as those of adults. The only solution, therefore, until proper legislation in this behalf is enacted is the exercise by the chief executive of the power given him by the organic act to grant pardon in meritorious cases of this nature.

In six cases pardon was granted owing to the fact that the punishment imposed by the court had been so augmented by contraction of disease subsequent to confinement as to make it appear that full propitiation for the crime had been secured, and that immediate release was necessary to prevent the sentence of imprisonment from becoming a sentence of death. In four instances, sons or husbands undergoing short sentences for minor offenses, and with no previous criminal records, were liberated to enable them to be at the bedsides of mothers and wives during the last moments of their lives. A commutation to imprisonment for life was granted in one case where sentence of capital punishment had been imposed. Numerous petitions for clemency in this case were received. A careful reading of the full record of the case and certain information developed subsequent to the trial gave rise to such doubt in the mind of the Governor, and in the minds of the judge who had imposed the sentence, and the chief justice of the supreme court to which appeal had been taken, as to the degree of the crime committed, as to make a modification of the sentence imposed seem advisable.

In other instances clemency was extended upon recommendation of the attorney general after thorough investigation and consideration of each individual case and after arrival at the conclusion that the ends of justice had been met by the conviction and by the period of confinement served prior to the date of release.

INSULAR POLICE.

The insular police commission, an honorary body, which in accordance with the law has control of the affairs of the police of Porto Rico, has continued during the past year to devote much attention to this organization. The commission in its annual report to the Governor invites special attention to the present high state of efficiency of the police organization, which it attributes in a great measure to the loyal and intelligent cooperation of the officers and men of the force in the performance of their duties. Attention was invited to the fact that although the pay of members of the police force is not high, applications were received during the past year from 8 sergeants, 21 corporals, and 340 guardsmen for reenlistment at the expiration of their terms of service.

The present police organization consists of a chief of police, a chief of the bureau of information, an adjutant, 1 first-class, 4 second, 3 fourth, 5 sixth, 20 seventh, and 23 eighth class district chiefs; 15 sergeants, 40 corporals, and 600 guardsmen, distributed among the 66 police districts of the island. A patrol system observed by all district chiefs enables them to make weekly inspections throughout their respective districts, which in some instances cover considerable territory, whereby the entire island is kept under almost constant observation and the police organization in close touch with local conditions.

Especially was the efficiency of the police organization demonstrated during the elections in the fall of 1910. The tactful and intelligent manner in which they handled many situations which otherwise might have proved disagreeable was so apparent as to result in numerous telegrams and letters of congratulation from all parts of the island.

The total number of arrests during the year was 50,895, of which but 533 were for felonies. This represents a decrease of 4,767 from the number of arrests made during the previous year indicating, among other things, less lawlessness and discontent, undoubtedly due in a large measure to the fact that a large number of previously unemployed persons are now engaged in peaceful pursuits. During the year 47 murders were committed and with one exception the authors thereof promptly apprehended. It is probable that in few countries can as low a record of felonies committed in proportion to the population be shown as is found in Porto Rico, or as large a percentage of arrests in the number of crimes committed. The people as a rule are peaceful, law-abiding, and respectful. They are usually willing to assist the police in their efforts to maintain law and order, and are ever ready to cooperate with them in the apprehension of offenders, as a result of which few criminals escape.

The cost of policing the island during the last fiscal year was \$433,670.04, or \$10,558.86 less than the expense of the previous year.

The bureau of information, maintained in connection with and to assist the police organization, has by means of its detectives rendered

exceedingly valuable service. Cattle, jewelry, money, and miscellaneous articles aggregating in value \$15,000 have been recovered by the bureau during the past year. Of the 50,895 arrests made, 1,824 were made by the agents of this bureau, 1,596 of which resulted in convictions and but 228 in acquittals.

The work of the past year has proved conclusively that police efficiency is materially increased by the use of saddle horses, of which there were on hand at the end of the year 102. The organization with the assistance of mounted men now performs much more service and covers much more territory in outlying districts at frequent intervals than was before possible with many more men and no horses.

Experience has also shown that the average police officer is quick to learn how properly to care for and use his mount to the best advantage.

The chief of police has recommended, and the suggestion seems to be worthy of consideration, that not only should the number of mounted men be increased, but that a number of district chiefs and other police officers should be furnished bicycles with which more effectively to cover their territory. Statistics covering the work and organization of the police force for the year ending June 30, 1911, will be found in Exhibit D herewith.

CIVIL-SERVICE COMMISSION.

The civil-service commission, acting under authority of the act of March 14, 1907, has examined during the past year 994 out of 1,224 applicants for appointment in the Government service. Of those who took the examination 696, or 67 per cent, passed and 234, or 33 per cent, of the candidates who passed and became eligible for appointment secured positions. The examinations embraced 44 different positions varying in character from that of medical inspector, at \$1,800 per annum, to that of unskilled laborer, at \$72 per annum, and the lists of eligibles have been extended to include assistant physicians, veterinary inspectors, electricians, and superintendents of construction.

The civil-service commission succeeded during the year in filling all vacancies except in certain positions in which special technical knowledge is required, such as those of civil engineer, architect, expert accountant, and stenographer. As a rule, persons in the island qualifying for these positions find much more profitable remuneration elsewhere than the Government is willing to offer, and hence frequently occurring vacancies in positions of this class must of necessity be filled by employees from outside the island.

A large number of positions were created by the new sanitary law, but the time intervening between the date of its passage and the date of its going into effect was too short to permit the civil-service commission to intervene in the selection of the personnel required for its inauguration. All original appointments to classified positions in that service, therefore, will be considered temporary until the civil-service commission shall have had time to make suitable provision for the necessary employees, either by certifying those already appointed who may have demonstrated their qualifications or by holding examinations for the selection of others for certification.

Near the close of the fiscal year the United States Civil Service Commission communicated with the insular Government for the purpose of ascertaining whether or not it would be willing to have the Porto Rican Civil Service Commission take over the work of holding examinations in Porto Rico for Federal employees. This work in the past has been attended to by Federal officials. As a result of the correspondence, the Porto Rican Civil Service Commission, in connection with its other duties, now has charge of the work of holding examinations in this island for Federal Government employees.

With the exception of minor amendments made from time to time, the civil-service law of 1907 as yet has not been subjected to material change. Although the law as it stands is of considerable value and of constant assistance to the various branches of the Government, in the light of experience now acquired in its application, it could be materially improved by an extensive revision, and it is understood that the commission will be prepared to make proper recommendations in this behalf in time for consideration by the next Legislative Assembly.

Statistical data concerning the civil-service operations during the past year will be found in Exhibit E of Appendix I to this report.

SUPERIOR BOARD OF HEALTH.

The superior board of health, an advisory board, appointed by the Governor in pursuance of the provisions of section 18 of the act of March 10, 1904, held eight sessions during the year at which it considered and adopted 60 resolutions concerning, among other matters of importance, the improvement of conditions in the leper colony, construction of septic tanks, the installation of plumbing, municipal cemeteries, aqueducts, and the disposal of garbage. The board in its report to the Governor invites attention to the unfavorable conditions under which lepers are confined on Cabras Island and suggests the removal of the colony to some more favorable location. Some attention was devoted by the board to the unsanitary manner in which septic tanks for the disposal of sewage and waste water throughout the island are located and constructed. Especially was the attention of the board brought to this matter by the fact that an epidemic of typhoid in Morovis was traced to one of these defective tanks.

During the year the board passed upon 479 plans for plumbing installation, passed resolutions concerning the necessity of studying the problem of disposing of waste water and other waste refuse from sugar mills, and the construction of aqueducts for municipalities whose inhabitants now must depend upon rain and surface water for drinking and are thereby in constant danger of disease. The board also has had under special consideration the matter of the disposal of garbage in the city of San Juan, and the danger of infection from flies.

The board at the conclusion of its report insists upon the necessity, for the health of the community, of getting rid of mosquitoes and recommends consideration of the subject.

All the matters referred to above and others of equal importance which have so often been the subject of deliberations of the superior board of health, will be submitted to the director of sanitation for early and effective action under the new sanitary law. For the time and interest devoted to the health of the island by the members of the

superior board of health, which went out of existence at the end of the fiscal year, after which the law mentioned became effective, the members of that body are entitled to and have the thanks of the public.

BOARD OF MEDICAL EXAMINERS.

The board of medical examiners, composed of five physicians appointed in accordance with the act of March 12, 1903, by the Governor, has given 75 examinations to applicants for licenses with results as follows:

	Examined.	Passed.	Rejected.
Physician.....	27	25	2
Osteopath.....	2	1	1
"Practicante".....	19	15	4
Optician.....	6	4	2
Midwife.....	3	2	1
Nurse.....	18	15	3

The board this year received the first application for a license to practice osteopathy. Being without a precedent for its guidance, action upon the application was withheld by the board until advice was obtained from authorities in the United States as to the treatment accorded to and qualifications demanded of such practitioners there, whereupon it was announced that osteopaths would be licensed after having demonstrated a sufficient knowledge of the subjects considered in other countries to be essential to the practice of their profession.

The board of medical examiners continues consistently to adhere to its wise policy of requiring all who obtain a license to submit to examination, irrespective of the diplomas or the credentials they possess, except in cases where applicants are connected with the United States Army or Navy. This policy being specifically authorized by law and generally understood, is much more satisfactory than would be the acceptance by the board in its discretion of certificates of qualification in lieu of examination.

Complaints have been made concerning the action taken by the board in certain cases, but investigation has shown that the treatment of all applicants has been uniformly unprejudiced and fair, and a careful observation of the work of the board and acquaintance with individual members leads to but one conclusion—that its earnest purpose is to protect the residents of the island by maintaining the character of the medical profession at a high standard.

BOARD OF DENTAL EXAMINERS.

The practice of dentistry in Porto Rico is licensed in accordance with the law approved March 9, 1905. The board of dental examiners is composed of three dentists, engaged in the practice of their profession in the island, appointed by the Governor. It is the duty of the board to determine whether or not candidates possess the necessary qualifications, and if so to issue to them permits to practice dentistry. Although at present candidates' qualifications are determined by examination, the board has been in correspondence with State boards on the mainland with a view to some reciprocal arrangement whereby certificates of State boards and certificates of the Porto Rican board may be interchanged.

BOARD OF PHARMACY.

The board of pharmacy, created by the act of March 8, 1906, and composed of five pharmacists, resident in Porto Rico, appointed by the Governor, has, during the past year, continued to devote much time to the duties devolving upon it. It has been the consistent aim of the board since its establishment to compel all persons engaged in the filling of prescriptions and dispensing of drugs to possess the same high technical qualifications as those required by various boards in the States on the mainland. It was with this purpose in view that the board secured an amendment to the original law in 1910 requiring that pharmacists' certificates must be executed before a notary public, and that a certificate of standing from a reputable educational institution must be presented by candidates for examination. The board has also had under consideration and is preparing for presentation to the legislature further suggestions for improvements in the pharmacy law, looking to greater safety to the public by additional precautions against the sale of poisonous substances and the filling of prescriptions by incompetent persons.

The keen and intelligent interest in their work constantly demonstrated by the members of this board reflects great credit upon the profession they represent.

BOARD OF TRUSTEES UNIVERSITY OF PORTO RICO.

The board of trustees of the University of Porto Rico, a corporate body created by the act of March 12, 1903, under which the establishment of the University of Porto Rico was authorized, is composed of the commissioner of education, as a member and president, the speaker of the house of delegates, the treasurer of Porto Rico, and four other persons appointed by the Governor.

This board is responsible for the government of the affairs of the university. The institution has been in existence eight years, during which time the annual enrollment has increased to over 1,000 students. The curriculum commencing in 1903 with a normal course was extended in 1904 to embrace an agricultural department, and in 1910 a department of liberal arts. In each of these departments the respective courses of study and facilities therefor are being gradually extended. While the board of trustees has kept constantly before it the requirements of a new institution of this kind, and the danger of premature expansion, still its plans for future development are comprehensive, and contemplate the establishment in Porto Rico of an educational center where students of the mainland of the United States, of other West Indies and South America, will commingle to their mutual understanding and benefit; where a thorough training, especially for the commercial intercourse that is gradually developing between the tropical and the temperate zones and between the two continents of the Western Hemisphere may be given, not only by a study of the theories involved but through an intimate familiarity with the languages, customs, and characteristics of the different nationalities whose representatives will be brought together in this manner during the impressionable season of their youth. Thus it is the tendency of the board to develop a well-balanced and far-reaching course of education in which due weight will be given to

practice as well as to theory. The report of the board of trustees in which the development of the university and its work during the past year is set forth more in detail will be found in Appendix V.

BOARD OF TRUSTEES INSULAR LIBRARY.

The board of trustees of the Insular Library of Porto Rico was created by an act of the Legislative Assembly of 1903, and consists of the commissioner of education, as president, and four members appointed by the Governor, with a secretary and treasurer elected by the board. The insular library is maintained by legislative appropriation under the control of this board, in the "Diputacion" building, of easy access to the public, the legislature, and government departments. The library at present contains some 15,500 volumes, as well as current newspapers and periodicals. The public is allowed to use all books free of charge, and at the present time 1,800 persons hold library cards.

The board during the past year has devoted especial attention to the careful classification and cataloging of the library, having secured for this work the services of an experienced assistant from the Library of Congress.

The public's apparent appreciation of the privileges afforded by the library should indicate to the legislature that the funds appropriated by it for this purpose are well spent, and it should also be an incentive to continued interest on the part of the board in the gradual development of the institution and ultimately the erection of a suitable building for its accommodation.

The report of the board of trustees of the insular library will be found in Exhibit V.

INSULAR SCHOOL FOR TRAINED NURSES.

The insular school for trained nurses is maintained by legislative appropriation under authority of the act of March 14, 1907. The present enrollment is 15. Seven pupils out of a class of 14 graduated last year, 3 remained in school for further instruction, and 4 left before the end of the course for various reasons. It is the purpose of this school to afford Porto Rican girls an opportunity to fit themselves in theory and practice for scientific nursing, and while the school is still a small institution, the great field for this class of work in the island, and the interest shown by the young women who have entered it, as well as the efficiency attained by graduates, insures the success of the undertaking.

BOARD OF TRUSTEES OF THE TEACHERS' PENSION FUND.

The teachers' pension fund was originated by authority of a royal decree dated February 1, 1894. It was to be maintained by the appropriation of \$4,000 per annum from Government funds, and by payment thereto of 10 per cent of the appropriation for school supplies; a tax of 3 per cent upon salaries of permanent teachers, and of 50 per cent upon salaries of temporary teachers receiving more than ₧300 per annum.

Although at the time the present Government in Porto Rico was inaugurated there were about 528 teachers drawing pensions, and only

15 per cent of them were Spaniards, all available cash in the fund, amounting to \$27,688.38, had been sent by the Spanish authorities to Spain. No further legislative appropriation is made, but moneys owing to the fund by municipalities have been received from time to time, and by an act of the Legislative Assembly approved March 9, 1905, the board of trustees of the teachers' pension fund was established for the administration and proper disposition of the moneys received. The fund available in the hands of the board is now practically exhausted, and unless the attempts of the board to secure the return of the \$27,688.38 sent to Spain are successful payments to pensioned teachers must cease. The return of this fund was some time ago taken up through diplomatic channels with the Spanish Government, but as yet no information as to what disposition will be made of the matter has been received.

BOARD OF VISITORS TO CHARITABLE, PENAL, CORRECTIONAL, AND
SANITARY INSTITUTIONS.

In March of 1910 there was created by executive order the board of visitors to charitable, penal, correctional, and sanitary institutions, having as chairman Dr. Francisco del Valle Atilas, at that time mayor of San Juan, with Mr. Juan Hernandez Lopez, a prominent lawyer, and Mr. Frank Welty, manager of a local bank, as members. The several institutions of the kind indicated are under the immediate jurisdiction and control of the department of health, charities, and correction. The successive heads of this department had frequently expressed their dissatisfaction with the facilities and accommodations afforded by the Government for the care of the inmates of these institutions. Their unfavorable location, lack of facilities, and inadequate size even for the unfortunate persons confined therein, to say nothing of many others that should be in some institution and now constitute a burden upon their friends and local communities, had become a matter of general concern. Notwithstanding this, however, due possibly to doubt as to the best means of disposing of the problem, neither the legislature nor the administration had taken any decisive action to procure the needed relief. It was with a view to securing for the administration and for the legislature such suggestions and assistance as could be afforded through intelligent consideration of the questions involved from the viewpoint of the public that this board was appointed.

Its members were requested to visit all the institutions, and to study and make notes regarding conditions existing therein. This the board did, visiting during the year the boys' charity school and the girls' charity school in Santurce, the insane asylum in San Juan, and the blind asylum in Ponce, as well as the penal institutions in San Juan, Ponce, Arecibo, Aguadilla, Mayaguez, Guayama, and Humacao.

In respect to control and administration, the board found nothing in any of these institutions seriously to condemn. In the boys' charity school, the girls' charity school, and the blind asylum, the treatment of the inmates and the courses of instruction afforded them, were found to be good. In the insane asylum they found, however, that the lack of room and facilities makes it more a place of

incarceration, where the condition of persons suffering from mental disorders are apt to become worse, rather than one possessing the requisites for successful treatment. The penitentiary and the jails they found also, in most instances, to be too small for the purpose for which used, and lacking proper facilities for the separation of offenders of different classes and ages. In many of them young boys are confined with adults, and in some municipalities insane persons and criminals are often thrown together.

The result of the board's investigations are recommendations that the accommodations in the charity schools be enlarged by additions to the present buildings; that the blind asylum at Ponce be enlarged and another established in San Juan; that a more favorable location be secured for the insane asylum, and that there be erected thereon buildings of sufficient size properly to accommodate the inmates of the present building as well as other helpless insane persons now without proper care in various parts of the island; and the construction of larger buildings for the penal institutions.

The conclusion might be reached from the report and recommendations of the board that the criminal classes and other public charges in Porto Rico have outgrown the institutions to an unusual extent. The facts are, however, that there has been no abnormal increase in their number, but that, with very few exceptions, no buildings intended for these purposes have ever been provided, the buildings now in use having been originally constructed with other ends in view.

The problem presented is to suitably house and care for the charges upon the community within the means available. Without incurring burdensome indebtedness, the necessary buildings can only be supplied gradually through the exercise of great economy in the selection of materials and use of convict labor. The most pressing need is additional accommodations for the insane in a location where the highest percentage of cures may be effected, and where those charges who are but partially demented and not of the dangerous class can contribute to the support of the institution, as well as their own improvement, by suitable work, preferably out of doors.

The most desirable property now owned by either the insular or Federal Governments upon which to erect suitable buildings for the insane, as well as the penitentiary, is the tract of land consisting of about 400 acres near Cayey upon which is located the Henry Barracks, and which is one of the Federal properties proposed to be transferred to the insular Government in exchange for certain buildings in San Juan. This exchange of properties is elsewhere referred to under that heading in this report. It has received the sanction of the Secretary of War (H. Doc. 256, 61st Cong., 2d sess.), as well as the representatives of both Governments who were designated to recommend the division, and is now awaiting final approval by Congress. It is hoped that the question will be favorably determined during the next session of Congress, as with the acquirement of this property the insular Government will be able to establish thereon a permanent penal colony where its members can be made partly, if not wholly, self-supporting, as well as provide suitable accommodation for the insane, whose present care and treatment is most unfortunate and unsuccessful.

ADVISORY BOARD ON APPORTIONMENT, ASSIGNMENT AND USE OR DISPOSITION OF PUBLIC BUILDINGS AND REAL PROPERTY.

The governmental departments have been confronted for some time with a serious lack of space for offices, warehouses, and operating plants. Nearly all of the buildings used by the Government are ancient edifices constructed many years ago for purposes entirely different from those for which they are now used. Hence they are in a bad state of repair, their cost of maintenance is high, they are badly lighted and ventilated, and the available space is much less than required. The problem of making the most economical distribution of the space at hand is often a troublesome one, and it was for the purpose of securing advice in disposing of some of these questions that the advisory board on apportionment, assignment, and use or disposition of public buildings and real property, composed of the president of the Executive Council, as chairman, the speaker of the house of delegates, the attorney general, the commissioner of the interior, and the Secretary of Porto Rico, was formed. It was after consideration of the matter by this board that a temporary solution of the problem of securing suitable quarters for the legislative assembly was disposed of, by converting the official residence of the Secretary of Porto Rico into an office building for the department of justice, and thereby releasing the portion of the "Diputación" Building formerly occupied by the department of justice for use in enlarging the chambers of the legislature. The situation was also relieved to a certain extent by the temporary release to the insular Government by the Navy Department of buildings on the naval hospital reservation in San Juan for use of the insular health service. The treasury departments, the interior department, the department of education, and the bureau of supplies, printing, and transportation are still housed in old, poorly lighted, and overcrowded buildings, the last named in an old Spanish convent, where work is retarded not only by lack of space, but by the unhealthful conditions in which the employees are required to perform their duties. It is the hope of the board that the insular Government will be allowed to use spacious buildings, now vacant, formerly occupied by the naval station at San Juan. This would afford material relief until such time as the finances of the insular Government enable it to construct appropriate Government buildings.

BOARD OF COMMISSIONERS ON UNIFORM STATE LEGISLATION.

The members from Porto Rico of the board of commissioners on uniform State legislation, appointed in accordance with the act of March 10, 1910—Hon. Foster V. Brown, attorney general of Porto Rico, and Hon. Rodriguez Serra, attorney at law—attended the twentieth annual conference of commissioners from all the States and Territories, held at Chattanooga, Tenn., from the 25th to the 29th, inclusive, of August, 1910. Mr. Serra was elected a member of the committee on depositions and proofs of statutes of other States. He was also elected vice president, for Porto Rico, of the American Bar Association, which held its meeting immediately after the adjournment of the conference, and was made up largely of participants therein.

At the conference two additional uniform laws were approved and recommended for adoption, namely, an act relative to wills executed without the State, and an act relating to desertion and nonsupport of wife by husband, or of children by either father or mother, and providing punishment therefor.

The official expenses of the two commissioners on this trip, which included actual traveling and hotel expenses, amounted to \$415.80. In compliance with the requirements of the law under which they were appointed, the commissioners submitted their report to the legislature before the date of the last assembly, with copies of acts approved by the conference and recommended for adoption. As a result of the recommendations, the following uniform laws were presented in and passed by the Executive Council: A bill to make uniform the law of negotiable instruments; a bill relating to desertion and nonsupport of wife by husband, or of children by either father or mother, and providing punishment therefor; a bill to make uniform the law of transfers of shares of stock in corporations; a bill relating to wills executed without the island.

In the house of delegates these bills received no further consideration than second reading, but an attempt will be made to have them, as well as the bills-of-lading act, the warehouse-receipts act, and the sale-of-goods act, favorably considered by the next legislature.

THE ANTITUBERCULOSIS LEAGUE.

The antituberculosis league is a charitable organization, of a semi-private character, but official to the extent that the expense of its work is partially borne by Government appropriation, and its officers receive the assistance and cooperation of officials and employees of the Government. The league continues to maintain its sanatorium near San Juan in excellent condition. It has devoted special attention during the year to the distribution of instructive literature concerning the prevention and treatment of tuberculosis, it maintained an educational exhibit at the insular fair in San Juan, and now has a competent speaker traveling from place to place in the island delivering a series of lectures and distributing printed matter regarding the disease. This representative is at the same time collecting statistics that will be of value not only to the league in formulating its plans for future work, but also to the Government health service in its sanitary work in general.

The total receipts of the league during the year were \$15,232.05, expenditures \$5,674.23, leaving a balance of cash on hand June 30, 1911, of \$9,557.82. This, with the \$8,000 appropriated by the legislature for the use of the league, gives it a fund of \$17,557.82 with which to proceed with the year's work. Receipts from membership dues, donations, and miscellaneous sources, which have in the past amounted to \$5,000 per annum, more or less, should bring the amount available during the year to considerably more than \$20,000.

INSULAR FAIR BOARD.

Under authority of an act of March 10, 1910, the insular fair board was created, and the first insular fair of Porto Rico held in San Juan from February 23 to 28, inclusive, 1911. Despite the inexperience

of the members of the fair board, and the many difficulties encountered by them in this new undertaking, the success of their management surpassed expectations, attracting exhibitors and spectators from all parts of the island. Exhibits of local products were added to by special attractions and exhibits from the United States. The enthusiastic general interest displayed so fully demonstrated the popular approval of the plan as to insure the success of future fairs as among the chief factors in promoting the commercial, industrial, and agricultural interests of Porto Rico.

While the exhibits of local products were excellent, the keen interest and competition between exhibitors will undoubtedly result in great additions and much improvement in the future. One hundred and forty premiums were distributed among field, garden, and orchard classes, for women's work, and miscellaneous displays. Probably no single event that has taken place in Porto Rico has so appealed to and awakened the popular interest. While the amusement features strike a responsive chord of enthusiasm, at the same time the serious interest devoted to the practical, industrial, and commercial side of the undertaking is convincing to the representatives of business interests throughout the island, and to the legislature that the support and cooperation they have given was well placed.

INSULAR GOVERNMENT BUREAU OF INFORMATION.

In order to facilitate the collection and classification of information, and the answering of numberless inquiries both written and verbal concerning business opportunities and conditions in Porto Rico that have resulted from judicious advertising by the Porto Rico Association and other business organizations, there was established at the close of the insular fair a bureau of information. The bureau was located in the business center of San Juan. Articles from the fair were placed on exhibition. Desks, tables, chairs, stationery, and literature for the use of visitors were provided, and a competent person placed in charge for the purpose of collecting data of interest and answering inquiries. The bureau prepares and distributes information in the form of letters of reply and printed matter. It receives visitors, supplies them with information regarding the island, samples of coffee, fruit, cigars, and other products, and furnishes reliable guides at minimum expense for tourists who wish to see the points of interest or investigate the resources and products of the island. Its maintenance is in line with the policy of the administration to assist in every legitimate way the development of the industrial activities of the country as a basis for the prosperity and happiness of the people.

PERSONNEL.

The following changes in presidential appointees, under the act of Congress of April 12, 1900, took place during the fiscal year:

Appointments.—J. W. Bonner, auditor, January 13, 1911; M. Drew Carrel, secretary, February 23, 1911. Resignations.—A. P. Sawyer, auditor, November 30, 1910; Juan Vías Ochoteco, member of the Executive Council, June 27, 1911.

The following executive appointments were made by the Governor during the year in pursuance of existing local laws:

Judges of the district courts, 4; fiscal of the district court, 1; justices of the peace, 7; district chiefs of police, 20; on July 5 an adjutant of police, and on July 7 a chairman of the Porto Rican Civil Service Board.

He also made appointments as follows to fill vacancies occurring in elective offices, until the date of the next election, as provided by law: Secretary of district court, 1; marshal of district court, 1; clerks in district courts, 2; municipal judges, 10; secretaries of municipal courts, 12; assistant secretaries of municipal courts, 3; marshals of municipal courts, 7; municipal mayors, 12; and municipal councilmen, 66.

Positions upon honorary boards and commissions were filled by the appointment, as provided by law, of the following-named gentlemen:

To the board of pharmacy: José J. Monclova, July 1, 1910; Pedro Julia, June 23, 1911.

Insular police commission: Lee Nixon (acting), August 6, 1910; Fidel Guillermetty (acting), October 4, 1910; Roberto H. Todd, April 1, 1911.

Board of dental examiners: José Modesto Bird, September 6, 1910; Manuel del Valle Atilas, June 3, 1911.

Board of trustees, insular library: J. L. Dunlevy, January 7, 1911.

Board of trustees, University of Porto Rico: José C. Hernandez, July 1, 1910; Federico Degetau, July 1, 1910; Manuel V. Domenech, July 1, 1910; A. J. Grief, July 1, 1910; D. W. May, March 17, 1911.

Superior board of health: Eusebio Coronas, March 27, 1911.

Board of commissioners of agriculture: J. Fraizier, May 19, 1911; Eduardo Giorgetti, May 19, 1911; Lucas Amadeo, May 19, 1911; H. H. Scoville, May 19, 1911; Ramon Delgado, May 19, 1911; J. T. Crawley, May 19, 1911; Samuel D. Gromer (president), June 9, 1911.

Board of medical examiners: Dr. Francisco Hernandez, June 16, 1911; José N. Carbonell, July 8, 1910.

Insular fair board: Luis Sanchez Morales, June 23, 1911.

The people of Porto Rico owe a debt of gratitude to the gentlemen who filled the above-mentioned honorary offices, for the gratuitous but not less interested and valuable attention they have devoted to public affairs while serving in these positions, and especially has the Governor at all times appreciated the assistance and cooperation they have rendered him.

A complete list of appointments made by the Governor during the past year will be found in Exhibit B to Appendix I.

MUNICIPALITIES.

Material progress has been made during the year in the municipalities. The municipal administrations representing as they do local self-government have generally, through the improved manner in which their affairs were conducted, reflected great credit upon themselves.

The good judgment displayed by the leaders of both political parties at the last elections in the selection of suitable candidates for municipal officials, additional interest in the welfare of the community, greater economy in the use of funds, and more attention to roads and other public works all indicate a wholesome tendency to respect the rights and guard the interests of the mass of people who are not as yet prepared to protect themselves.

An additional municipality was created by an act of the last legislature under authority of which Jayuya was separated from the municipality of Utuado. The distance of Utuado, the seat of municipal government, from Jayuya and other adjacent barrios of that municipality and the topography of the country intervening, made it difficult for the municipal authorities to devote to these barrios the attention to which their taxpayers were entitled, for which reasons the latter petitioned for and were given their municipal independence.

As a rule sanitary conditions in the municipalities have improved, but safety from the standpoint of health depends upon uniform attention in all municipalities to sanitary measures. Every town in the island but one may be scrupulously clean. That one community, however, is a source of danger and may so contaminate the others as to entirely destroy the result of their efforts at sanitation. This is one reason for a central control and uniform sanitary service, which is provided for by the law recently enacted. Many municipalities are still without sewer and water systems; few have suitable hospitals, municipal jails, and other public buildings. The condition of municipal roads and urban streets has been materially improved, but there are still some that are a discredit to certain local administrations. Nearly every municipality in the island is in good financial condition and possesses the necessary resources upon which to secure loans for the permanent public improvements and facilities required. Little advantage has, however, been taken of this condition up to the present time pending the enactment and placing in effect of suitable legislation to facilitate advances of insular funds for these purposes. But one municipality in the island has an actual floating indebtedness, and this amounts to but \$1,516.30. Arecibo, Mayaguez, Ponce, and San Juan are the only ones having bonded debts. They aggregate in all but \$1,100,000 and are partially covered by sinking funds and surplus deposits amounting to \$738,574.01, reducing the net bonded debt to \$361,425.99. The aggregate net indebtedness of all municipalities of Porto Rico, including \$327,415.76 due the central Government on June 30, 1911, was \$723,148.61, and the cash on hand in municipal treasuries, not including bond redemption and sinking funds, was \$496,073.48, thus making the net indebtedness but \$227,075.13. The net income of municipalities during the past year was \$1,502,041.25, an increase of 8.4 per cent over the income of the preceding year, while the expenditures, including current expenses, payment of principal and interest on account of debts and other outlays, amounted to \$1,154,638.15, an increase over the previous year's expenditures of but 2.8 per cent. Considering the fact that advances of money by the central Government were unusually small, the difference between the percentage of increase of income and increase of expenditures, together with the material increase in the assessed valuation of municipal property, the municipalities are in a good position to assume sufficient bonded indebtedness to provide the public improvements most urgently required. Under authority of an act passed by the last legislature a plan for floating such loans has been approved by the Executive Council. Bonds will be issued in favor of the people of Porto Rico and in addition to the municipal resources will have back of them the guaranty of the insular government. They will be exempt from taxation, acceptable at par to secure deposits of insular funds and redeemable annually after the

first year. None of the loans will be made for more than 20 years with interest not to exceed 5 per cent, the interest and principal to be paid by the treasurer of Porto Rico from moneys retained for that purpose from municipal taxes collected by him. Under the act referred to and the plan adopted it is believed that the insular government can safely advance or guarantee such loans to municipalities as may be required by them to meet the cost of necessary improvements. A number of petitions for loans or authority to issue bonds have already been received. The law provides that the public works for which the funds are used are to be constructed in accordance with plans approved by and under the supervision of the interior department. Thus the municipalities will be relieved of the responsibility and expense of supervision and the money that would otherwise be paid out for experienced engineers, or, not having them, wasted upon poor work, can all be applied to the best advantage under the advice of competent engineers furnished by the central Government.

San Juan, Ponce, Mayaguez, Arecibo, and Aguadilla need port and other improvements. As soon as their several projects have been accepted and their financial ability to carry them out determined engineers experienced in the particular kind of work will make a study of the local conditions involved and prepare plans in detail to meet the requirements.

The municipality of San Juan has a comprehensive project for the general improvement of the city and of the port. The formulation of the plan for the improvement of the port is in charge of a commission appointed by authority of the last legislature. It contemplates the construction of additional docks and wharves and the gradual development of the entire water front, with a view to meeting the present and future requirements of the rapidly increasing commerce of the port. Another commission was appointed by the municipal council to consider plans for the general improvement, both from an artistic and practical standpoint, of the city of San Juan. The plan embraces an improvement of the water supply, public parks, and boulevards, including a driveway along the ocean front and the broadening of the principal thoroughfare into the city. The commission has given the project much careful consideration, and, in order to insure the working out of the improvements in accordance with the most modern ideas, employed an expert landscape architect to draft the general plans therefor.

Ponce has also presented a project for several important improvements in that municipality, among which are much-needed wharf facilities and a sewer system, and at the present time an engineer who has had long experience and has made a study of the subject is at work on plans for improving the shipping facilities at that port, so that as soon as the financial arrangements have been completed construction work will begin.

The necessity for improvements in other municipalities is pressing, and the needed assistance with which to procure them will be extended by the insular Government as fast as the plans are completed and they are shown to be within the means of the municipalities to pay for on suitable terms as to time.

A noteworthy improvement in the treatment by municipal councils of matters submitted for their attention is shown in the ordi-

nances passed by them. They indicate increased consideration for the public welfare and for legal restrictions rather than, as in times past, in some instances, an unfortunate tendency to be guided by personal influences in granting municipal concessions and disposing of municipal land. The practice followed during the Spanish régime, under authority of a royal decree, of granting to individuals the free use of property on which to construct private buildings, a procedure at that time probably advisable to encourage the development of those communities, but under the present law prohibited, established a custom that unfortunately it has been difficult for some municipalities to abandon. As a result of this ancient system a number of ordinances have been passed, apparently in ignorance of the law upon that point, permitting individuals to use illegally and without payment thereon of rent or taxes, public property from which the municipality should have been deriving revenue. Although these cases are sometimes productive of controversies, the municipal authorities have, as a rule, been prompt to act upon the suggestion that such concessions are illegal and to take the necessary steps to recover the property. The same willingness to accept helpful advice and to act upon timely suggestions from the central government in other matters indicates a commendable inclination on the part of local officials to correct and improve methods of administering municipal affairs.

FRANCHISES.

The special consideration of the laws applicable thereto and the investigation of the franchises under which several of the more important public-service corporations were operating were concluded during the year. As anticipated at the date of my last report, the result was the collection of much reliable data which was used as the basis of important legislation and the detection of material defects in the authority under which some of the most valuable concessions in the island were being operated. The work was therefore of great benefit to the public as well as to the interested concessionaires.

Although many valuable concessions and privileges in the island had been granted by the Executive Council, the council did not appear to have the requisite power over the operating companies to compel them to render efficient service or in other respects comply with the terms of their franchises. The cause of the defect was located, and it was corrected by the enactment of two laws, discussed more in detail under the heading "Legislation." These acts conferred upon the Executive Council the authority to regulate all public utilities and gave the courts the power to issue such orders as necessary to compel them to comply with the requirements of the council.

It was also found that certain valuable properties heretofore exempt, under privileges claimed by the grantees to have been conferred upon them by their concessions, were apparently subject to taxation, and should have been contributing revenue to the Government. As there are still some points of doubt in these cases, however, their final disposition will in all probability be left to the courts. It was discovered that certain of the most important public-service corporations operating in Porto Rico were doing so under worthless charters. This condition of affairs, when brought to the attention and explained to the officers of these corporations, was admitted, and

they immediately took steps to protect their interests by reorganizing in accordance with the laws of Porto Rico and securing proper authority from the Executive Council to transact business in the island under their new charters.

As a result of these investigations, the insular Government is now in possession of exhaustive data that will enable it to treat applications for franchises and privileges more advisedly; it is better informed of the status of existing franchises; better posted as to its authority and limitations in dealing with them; and the Executive Council has more legal power to support it in the control and regulation of public utilities than ever before.

INSULAR GOVERNMENT FINANCES.

A response in keeping with general business conditions obtaining during the year is seen in treasury receipts from all principal sources. They aggregated \$6,813,575.18, or \$1,417,607.85 in advance of the income of the previous year. A material decrease in customs receipts has been anticipated by many in the belief that importations of American goods would gradually replace dutiable foreign merchandise, but instead, coincident with a noteworthy increase in purchases of articles of American origin, and, as predicted in the last annual report, there has been a gradual growth of the foreign trade, which exceeded last year by 16 per cent that of the previous year, and produced an 18 per cent increase in the revenue from customs. Internal-revenue receipts amounted to \$2,571,450.02, representing an increase of \$347,977.50, which was due to a larger income from various sources. The assessment of property in the island, corrected as of date December 31, 1910, raised its value from \$121,866,149 to \$133,282,453, and caused a corresponding increase of receipts from property taxes. The announcement that the tax on alcohol would be raised from 26 to 28 cents per liter July 1, 1911, resulted in an unusual endeavor on the part of distillers to turn out as much as possible under the old rate. This alone is estimated to have increased the revenues some \$200,000. An increase in the tax on medicines containing alcohol had a similar effect. There was a marked increase in the production of cigars and cigarettes, the effect of which was apparent in tobacco-tax collections. The importation of fermented liquors exceeding those of the previous year, contributed \$19,602.24 toward the general increase. In nearly all industries the products of which are subject to taxation more business resulted in adding a proportionate increase to the excise-tax income.

A new assessment of the island now nearing completion brings the value of property at the date of this report up to \$162,299,172. This reassessment is the result of careful revision by the agents of the treasury department of the lists of all taxable property in the island. Their returns have met with comparatively few appeals, all of which have received careful consideration and thoughtful action by the board of review and equalization to the apparent satisfaction, with but few exceptions, of all the appellants. The law provides that all property shall be assessed upon its actual present value, no reference being made to original cost. This, of course, presents more or less difficult problems in arriving at correct bases for assessment. The usual plan is to start with the known cost of the property and secure a fair valuation by taking into consideration improvements, location,

local conditions, and other pertinent factors. In the assessment of sugar mills, after consultation with leading owners and competent engineers, a system was evolved whereby the capacity of the plant was used partially as the basis for determining its taxable value, but in each individual case, before the final conclusion was reached, all special conditions, such as water supply, location, physical condition of the plant, available crops, and transportation were given due weight. Land valuations were determined upon the basis of a schedule agreed to by representatives delegated for that purpose by the Sugar Growers' Association and other interests affected.

One of the principal disadvantages with which assessors of real property have continually contended is the absence of accurate surveys. No uniform system exists, and as a result the description of property as registered is often extremely confusing. This should be corrected by a cadastral survey of the island, accompanied by the gathering of complete information as to the topographical and soil conditions which would not only be of great assistance in the valuation of property but in the scientific study and practical utilization of the natural resources of the island. The necessity for this work has been brought to the attention of the legislature and will be included with future recommendations.

In most of the municipalities the new assessment has been completed, and the revision proves to be beneficial in several respects. Many of them had not been assessed for several years and the revision resulted in the listing of much property that had heretofore escaped taxation. In a number of cases property had been overassessed and was being unduly taxed. In many others it was found that the valuation was too low. Recently acquired information has made it possible to adjust these inequalities.

The generally good financial conditions obtaining in the island, and the efficiency with which the tax-collecting organization of the treasury department has performed its work, is demonstrated by the fact that only thirteen-hundredths of 1 per cent of all taxes levied since American occupation remained unsettled or unpaid June 30, 1911. Further evidence of the improved financial condition of municipalities, as well as of school boards, was exhibited in their ability to increase the amount repaid to the treasury on account of loans, over the amount paid during the previous year, by \$222,418.73. Collections made by the treasury on account of trust and bond redemption funds also show an increase of \$659,710.42.

The insular Government, in order to render the additional services required by the general industrial and commercial progress, has materially extended its activities. This has resulted in a slight increase in expenditures for current needs. The following brief summary of the transactions for the year and the results therefrom, however, shows the insular treasury to be in sound condition with a larger cash balance available for appropriation than at any time since the establishment of civil government:

Customs revenue receipts during the year amounted to.....	\$1, 065, 998. 95
Internal-revenue receipts accruing to the insular Government, made up of \$15,161.42 from inheritance tax; \$136,408.09 from property tax; \$202,128.79 from tobacco tax; and \$2,217,751.72 from other excise taxes, aggregated.....	2, 571, 450. 02
Receipts from fees, fines, and other miscellaneous sources amounted to.....	349, 296. 87

Making the total actual revenues collected.....	3, 986, 745. 84
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There also reverted to, and were paid into the treasury on account of insular revenues, representing repayments of loans to municipalities and school boards, repayments of unexpended funds to appropriations, and other transfers, aggregating in all..... \$515,720.13

Making the total insular revenue receipts..... 4,502,465.97
 Receipts on account of trust funds, representing \$1,346,362.48 in property and school taxes, \$156,438.08 for the bond redemption tax, and \$808,308.65 in miscellaneous receipts, all on account of municipalities, amounted to..... 2,311,109.21

Bringing the total receipts of the treasury for the year up to.... 6,813,575.18
 This amount added to the balance remaining at the close of 1909-10.. 3,629,048.21

Made the total resulting from the year's transactions to be accounted for..... 10,442,623.39
 To meet the current needs of the Government during the past year there was expended on account of the legislature..... \$60,596.60
 To meet the expenses of executive branches..... 3,137,017.42
 For the support of the judiciary..... 443,366.26
 And for miscellaneous purposes..... 153,268.01

Or a total of..... 3,794,248.29
 Further disposition of available funds in loans to municipalities and school boards, transfers and repayments to appropriations, amounted to..... 132,177.17

Brought the total amount thus expended and disposed of up to.. 3,926,425.46

Reducing the amount at the disposition of the Government to 6,516,197.93
 Dispositions on account of trust funds, represented by payments to municipalities on account of taxes collected for them of \$1,518,045.89; to the road bond fund of \$104,119.76; miscellaneous trust fund accounts of \$874,122.03; and repayments and transfers \$4,466; in all, aggregating..... 2,500,753.68

Reduced the amount to the credit of the Government at the end of the year in available resources and trust funds to..... 4,015,444.25
 Segregating from this the amount representing funds held in trust for specific purposes..... 2,801,443.58

There remains available for expenditure under legislative appropriation..... 1,214,000.67

Trust funds include \$2,048,510.67, the unexpended balance from the \$3,000,000 issue of bonds to be used in work on the irrigation project; a sinking fund of \$232,962.54 to apply on principal and interest of road bonds; road construction funds amounting to \$328,081.91 remaining from the sale of bonds for that purpose; and \$191,888.46 in miscellaneous trust funds.

The total bonded indebtedness of the island, including outstanding bonds on account of road construction and the irrigation and municipal bond issues guaranteed by the insular Government, is \$5,325,000. To offset the insular Government's bonded debt amounting to \$1,225,000 for the construction of roads, there is now in the sinking fund \$232,962.54, which, plus the \$486,646.27 due from municipalities, leaves its net indebtedness but \$505,391.19, which is more than covered by a special road tax of one-tenth of 1 per cent now being collected. The \$3,000,000 irrigation loan, as well as the \$1,000,000 loan which will probably be made through an additional bond issue authorized by the last legislature, as well as any further indebtedness that may be incurred on that account, will be served by a special tax upon the property benefited by the irrigation project. The bonded

indebtedness of municipalities guaranteed by the Government, amounting to \$1,100,000 has to its credit in sinking and redemption funds \$738,574.01, which reduces this liability to \$361,425.99, also secured by surplus municipal incomes. Thus, the net bonded indebtedness for which the insular Government is both directly and indirectly responsible, is but \$4,387,021.41, the payment of which in accordance with the terms of the respective loans is amply insured by income from taxes and other sources.

Of the available funds on hand at the close of the fiscal year, June 30, 1911, amounting to \$4,015,444.25, \$1,908,456.96 was deposited in New York banks and \$2,106,987.29 in banks in Porto Rico. As the treasurer is personally responsible for the safety of these funds, he has considered it advisable to deposit them only with such institutions as shall furnish surety bonds and high-grade securities as collateral. In so doing it is his policy to give preference to local banking institutions, and the deposits therein have been limited only by the extent to which they have complied with the requirements imposed by him upon all banks in which Porto Rican funds are deposited.

A full discussion of the fiscal affairs of the insular and municipal governments is contained in the report of the treasurer, Appendix III, herewith.

PUBLIC WORKS, BUILDINGS, AND LANDS.

ROADS.

Maintenance work on the insular road system has demanded more than ordinary attention. Including the new roads completed during the year, 983.5 kilometers of insular highways were under maintenance June 30, 1911. Although the cost in some places has been heavy, especially through the mountainous regions, it has averaged but \$304.86 per kilometer for the entire system, or within the average expense for maintenance during the past nine years. The expense was kept within this figure notwithstanding the fact that heavy rains and resulting landslides caused unusual damages to roads, bridges, and culverts, alone amounting to \$39,000. The rapid increase in the number of high-powered automobiles is a factor that is gradually making more difficult the problem of keeping the road surfaces up to the established standard of excellence. Several surface preservatives have been tried, but as yet nothing has been found that is satisfactorily adapted to local conditions. Many of them used with success in the north have been tried, but under the direct rays of the sun and peculiar atmospheric influences here the heavier preservatives dry up and disintegrate soon after they have produced a good surface, and the lighter preparations apparently evaporate or are absorbed before they have an opportunity to set. Experiments are being continued, however, with a view to securing some substance that will meet all conditions.

The employment of convict labor upon the insular highways continues to be successful, both from the standpoint of economy in road maintenance and construction and of the condition of the men employed. No difficulty is experienced in their control, and the

open-air work keeps them in far better health than when confined in the penitentiary.

Extensions of the road system now under construction will add over 200 kilometers to the present highways during the year. Work is now in progress on the Vega Alta-Vega Baja road, on the Vega Baja-Manatí road, on the Vega Baja-Morovis, and on the road from Arecibo to Lares in the northern part of the island, and in the south on the road between Peñuelas and Yauco. Construction is about to commence on the road from Manatí to Arecibo, from Aguada to Añasco, and from Martín Peña to Bayamón. Upon the termination of the work mentioned the macadamized highway following the coast entirely around the island will have been completed. Expenditures for maintenance, repairs, and construction of roads and bridges from the regular appropriation have aggregated during the year \$302,179.22. From the \$425,000 fund made available by the sale of insular bonds under the acts of 1906, 1907, and 1910, there were used for the construction of new roads \$105,326.90, and from the fund of \$170,000 appropriated by the act of March 10, 1910, \$23,251.63.

All the new construction work has been projected in accordance with the advice of the road commission, appointed under authority of an act of the last legislature. This commission has met frequently during the year and has received and given full consideration to numerous petitions for road work from all parts of the island, deciding upon such work as appeared to be of most importance and beneficial to the greatest number of property owners.

TELEGRAPH AND TELEPHONE SERVICE.

The Government telephone and telegraph service has been somewhat improved by means of extensive repairs and changes in administration. Receipts from the service amounted to \$66,225.61 and expenditures for repairs and maintenance to \$72,959.93, resulting in a net loss to the Government of \$6,734.32.

The securing of an adequate and modern telegraph and telephone service for the island is still an unsolved problem. Several private companies, as well as the Government, are attempting to maintain a service, often in unprofitable competition with each other in a territory that could well support no more than one up-to-date system of communication operated exclusively by the Government, or under proper Government control by one private company. The first plan would involve the payment by the Government of a large amount of money for the ownership of existing private lines in addition to the heavy expense of renewing the dilapidated equipment of the present Government lines. The wisdom of burdening the treasury at this time with the outlay involved is doubtful. On the other hand, private interests are ready and willing to undertake the acquisition of governmental and other rights and install a complete system, to be maintained and operated under proper Government supervision. Careful consideration has been given both projects by the administration and by the legislature, but as yet no final disposition of the matter has been made. It is believed that the demand of public interests for an efficient means of communication by wire will compel the adoption in the near future of one of the two plans suggested.

PUBLIC BUILDINGS.

Repairs to public buildings during the year have cost the Government nearly \$27,000. This expense is high, for the reason that the majority of buildings under maintenance are very old and rapidly deteriorating structures. During the year three new school buildings, a public market house, and one water tank, windmill, and well have been completed by contract, and contracts entered into for four school buildings and one extension. Three other buildings were erected by administration. The construction work completed and undertaken during the year represents an investment of \$136,434.82.

PUBLIC LANDS.

The bureau of public lands has, during the past year, completed a number of surveys and has recorded titles in favor of the people of Porto Rico to 67 tracts. It has leased 53 parcels in different parts of the island, representing an annual income from rentals amounting to \$2,186.43. The Government still holds considerable unclaimed swamp land that could well be drained, and it is believed that the reclamation of these lands by private enterprises under definite lease would be much more advantageous to the people of Porto Rico than their retention in an unimproved condition, and the rental of such land for improvement will be encouraged.

HARBORS AND DOCKS.

Too much emphasis can not be laid upon the increasing demand for shipping accommodations. Dredging done by means of Federal funds has provided a depth of 25 feet in a portion of the inner harbor and 30 feet at the entrance of the port of San Juan, but there is still a considerable area that must be dredged before suitable accommodation will be available for vessels which now enter, as well as those which with sufficient depth of water and anchorage space would enter. In addition to the immediate needs of the situation it should be borne in mind that Porto Rico is in a direct line with the European route of ocean travel which will be followed to and from the Panama Canal, and if the nearest American port to that trade is to profit from it arrangements must be made for its accommodation, the completion of which should precede or be coincident with that of the canal.

The port of San Juan is naturally well adapted to a comprehensive development that would, with the new trade by the Panama route, make it one of the busiest ports of America. A suitable site for a free port is provided within the harbor by Grande Island, and its preparation for such use or other storage purposes, which would involve no difficult engineering problems, could be made with an expenditure insignificant in comparison with the advantages and returns it would give. It is imperative that a port of the growing, commercial, and strategic importance of San Juan should be able to accommodate the largest freight and passenger vessels plying in and through these waters, as well as the naval vessels which may have occasion from time to time to visit the island. Improvements on the harbor lines in the way of piers and wharves are being undertaken at San Juan, as well as other ports, by the local governments and private

interests, but their usefulness, especially at San Juan, will be restricted by unsuitable water approaches until additional dredging can be done. The necessity for increased harbor facilities has been recognized by the representatives of the United States Engineer Corps who have studied the situation, but the plans that have been formulated by them have been but partially carried out at San Juan owing to a lack of funds with which to complete the work. In view of the immediate pressing need of more extensive shipping facilities at San Juan, as well as the prospective increase of trade which that port should receive upon the completion of the canal, it is earnestly urged that a further and early appropriation by Congress be requested with which to complete, as rapidly as possible, the projected improvements already inaugurated by the Federal authorities, and that for the same reasons investigations be instituted in respect to the feasibility of improving and the character of the improvements which should be made, if any, at the ports of Mayaguez, Aguadilla, Arecibo, and Guayanilla.

IRRIGATION PROJECT.

The plan for irrigating the dry zone between the foothills and the southern coast, extending from the Patillas River on the east to the Jacaguas River on the west, a tract of land approximately 40 miles in length and averaging 2 miles in width, work on which was inaugurated under an act of September 18, 1908, has been accorded special attention, both by the legislature and by the administration during the past year. The territory comprised within the project contains about 30,000 acres of land, which with sufficient water supply will be the most valuable in the island for agricultural purposes, especially for the cultivation of sugar cane.

It was apparent at the beginning of the year that an unfortunate combination of circumstances had so retarded progress in the work as to threaten failure, or at least serious loss, unless extreme measures were adopted. Time, always an important element in undertakings of this nature, is of especial importance in this particular project, as its loss means continued damage to crops through drought, and the payment of a large proportion of the proceeds of the irrigation bond issue for interest. A careful revision of the plans showed, among other things, that the magnitude and cost of the work involved had been materially underestimated. The legislature therefore authorized an additional bond issue of a million dollars, and after investigation by a commission of the work being done under contract, authorized and directed the Government to take over a portion of it for completion by administration and to proceed by administration with all work not then begun. The complete reorganization of the work thus brought about has occasioned considerable delay in procuring machinery and equipment, additional personnel, and facilities for handling and retaining labor. The additional impetus with which the work has progressed during the past year, however, indicates that the measures adopted were timely and will insure the completion of the project without further unnecessary loss of time, and with no more waste of money and effort than is usual in efficiently managed undertakings of this kind. It is estimated that the principal features of the system will be completed so that water may be furnished during the year 1913, thereby preventing further loss to valuable cane crops

through lack of rainfall. The details of this project and work accomplished to the end of the year are fully discussed in the report of the commissioner of the interior attached hereto as Appendix IV.

FEDERAL PROPERTY.

Except with reference to certain lands in San Juan, as yet no final action has been taken by Congress in behalf of releasing to the insular Government the various tracts of land and buildings in different parts of the island that have been controlled by branches of the Federal Government since the change of sovereignty. At that time there may have been good reason to presume that such properties would be required by the Army or Navy. Much of it, however, has never been used by either of those branches of the service, and the probability of its being needed has been decreased from time to time by the reduction of the military, and during the past year the complete withdrawal of the naval forces from Porto Rico. In 1909 the retention of property by the Army was made the subject of careful investigation by Maj. Gen. Leonard Wood, resulting in a provisional agreement with the insular authorities to exchange certain properties in the vicinity of San Juan, Cayey, Aibonito, Aguadilla, and Mayaguez for other property in San Juan needed for military purposes and now in possession of the insular Government. The proposition was submitted to Congress by the Secretary of War in December, 1909 (H. Doc. 256, 61st Cong., 3d sess.). Under date of June 14, 1910, Congress passed an act authorizing the President to release to the people of Porto Rico lands in the vicinity of San Juan not required for use by the Federal Government, but without reference to property outside of San Juan. At the present time the Federal Government controls 50 per cent of the land of the island on which the city of San Juan is located. Much of this land is and always has been idle. San Juan's population and activities are increasing rapidly—it has long been overcrowded. It requires room for expansion. It needs more space for buildings, room for parks and for driveways. The naval station represents one of the most valuable sites on the harbor front. The water front of San Juan is notoriously insufficient to accommodate its increased commercial activities. The naval station contains many buildings that, if available for such use, would relieve many departments of the insular Government from the inconveniences now resulting from lack of office space. The naval station property and buildings are now vacant and unused. Other properties in the island controlled by the military if in possession of the insular Government would afford it appropriate sites for an insane asylum, a penal colony, and other institutions urgently needed.

Approval by Congress of the exchange of properties recommended by Gen. Wood and the governor of Porto Rico in 1909 would greatly relieve the situation and result in providing suitable housing, care, and treatment in the country of those unfortunates who are now crowded in buildings too small and unfit for the purpose in the city of San Juan. Likewise the release for public use of the naval lands in San Juan, which, lying in idleness, choke the expansion and prevent the comprehensive improvement of the city, would be of great benefit. Early consideration of and suitable action in these matters is therefore earnestly recommended.

EDUCATION.

An increase in the enrollment of pupils in public schools from 121,453 in the previous year to 145,525 during the past year, and the acquisition of 17 more school buildings, bringing the total number now in use up to 1,042, equally distributed throughout all parts of the island, indicates the continuing extension of the educational system. A larger number of schools have been provided with courses of instruction in agriculture, manual training, cooking, sewing, and other practical subjects, and more attention has been devoted to hygiene, physical culture, and military training.

In order that the required attention should be given to the course in agriculture, teachers of that subject were relieved from other work and required to devote their time to instruction therein of all pupils in the graded schools old enough and physically able to derive benefit therefrom. The course of study outlined is a practical one intended to inform the pupils not only how and why certain things should be done but to bring them into intimate and instructive contact with conditions and products of the soil. Both boys and girls are required to attain such practical familiarity with the skillful use of the shovel, hoe, and other implements as to remove any false impression that manual labor is degrading. In this and other ways it is the constant aim to implant in their minds the importance of efficiency and real value and dignity of intelligent labor.

Instruction in sewing was given to over 5,000 girls during the year. The laces, embroidery, and drawnwork made by Porto Rican women are noted. Few of the women, however, have in the past received instruction in plain sewing. Therefore special attention has been devoted to teaching common needlework. Lessons in cooking have been continued and extended with such success that in many homes, where formerly the food was all prepared in one pot over an open charcoal fire, ovens and other utensils with which the pupils have become familiar in the schools are used.

A remarkable interest in night-school work is shown by an increase of 75 per cent in attendance, bringing the total enrollment in these schools up to 15,138, as compared with an enrollment of 8,624 pupils in 1910. The fact that 40 per cent of the night-school pupils are adults indicates a commendable desire on the part of many who have been deprived of educational privileges in their youth to avail themselves of the facilities now afforded.

In 21 municipalities companies have been organized in the schools, and practical military instruction is given. The interest of the boys in this work is indicated by their attendance at drill and by the fact that the enthusiasm of the members of many of the organizations has induced them to provide themselves with uniforms and equipment. The resulting tidiness in person and erectness of carriage noticeable in boys belonging to these organizations is a strong argument for extending this class of instruction to all the schools. Further attention has also been given to the physical development of pupils through the establishment of playgrounds in 52 towns. They are provided with suitable equipment, and the healthful recreation and exercise obtained in them, in addition to the calisthenics given in the schoolrooms, contributes materially to their physical betterment, and consequently to their mental alertness. Most of these playgrounds have been secured by private donation and by the local school boards.

The continued interest of school boards in the erection of new buildings has brought the number now owned by them, and used exclusively for school purposes, up to 323. To enable the widest possible and at the same time most effective distribution of the funds available, a number of cheap but substantial schoolhouses have been erected throughout the island in remote rural districts where it was impossible to rent buildings. In these districts where schools could not be established heretofore on account of lack of quarters children can now attend without going long distances.

The total enrollment in the University of Porto Rico is now 1,019. In the normal department notable progress has been made in manual training and domestic science courses. Special attention has been devoted to the department of agriculture. Its equipment, in addition to crop and grazing land and an apiary, now includes modern implements and machinery and the best breeds of hogs, cattle, and horses. In the study and research work of this department much advantage is derived from the facilities and cooperation afforded by the United States Agricultural Station and its staff. During the past year a department of liberal arts has been established in the university, in which is offered a two years' course, qualifying students for a proper certificate. An important adjunct to the prescribed courses of study provided by the department of education is the insular library, established and maintained in San Juan, which is supplemented by libraries in most of the schools in the island and in the University of Porto Rico. Through them the general public and pupils have access to and freely take advantage of the best books and current periodicals.

Expenditures of the department of education amounted during the year for administration to \$43,029.03; public and high schools, \$804,899.58; University of Porto Rico, \$61,418.06; scholarships in the United States and Porto Rico, \$25,304.49; miscellaneous, \$767.57; in all, \$935,418.75.

JUSTICE.

The intelligent activity of the department of justice in the performance of its various functions during the past year has contributed greatly to the general efficiency of the insular Government, the various branches of which have been able to procure promptly and rely upon the legal advice rendered thereby. Many legal questions that have long been in doubt have been thoroughly studied and formally settled by the rendition of carefully-prepared opinions, which have been published in the Official Gazette and otherwise for the information of those concerned. The total number of opinions published by the attorney general during the year was 90. Probably the most important of these and the one of most general interest was rendered May 22, 1911, regarding the power of the Executive Council to amend, alter, or repeal franchises, rights and concessions granted by it, and to regulate and fix from time to time the rates to be charged for public utilities services, in which it was held—

(1) That Congress reserves to itself the right to modify or annul franchises, rights, privileges, and concessions of a public or quasi-public nature, and that said power may be exercised by Congress against the will or interests of the grantee;

(2) That the Executive Council can not modify or annul them against the will of the grantee, but may declare them forfeited on account of failure to comply with the terms thereof when the Executive Council has specifically reserved this right;

(3) That the council may modify or amend them when that action is in furtherance of the original grant and made upon the application of or is accepted by the grantee;

(4) That the rights reserved by Congress and by the Executive Council, referred to above, do not interfere with the right of the judicial department of the Government to annul any franchise granted by the council for noncompliance with or abuse of conditions;

(5) That the Executive Council has the right to regulate charges to be made by public-service corporations, and by authority from the Legislature of Porto Rico to otherwise control public-service corporations.

(6) That the Legislature of Porto Rico can lawfully grant the right of franchise "to be a corporation;" that is, it can provide for the organization of corporations under general laws.

Of special interest to the public and greatly appreciated thereby has been the preparation by the attorney general's office of syllabi of current decisions of the supreme court for publication in the *Official Gazette*. There has been heretofore no means afforded lawyers and others interested in cases disposed of by the supreme court for securing information concerning action thereon without consultation of the court records. The attorney general has also devoted especial attention to bringing up to date the printing of decisions of the supreme court, the publication of which was many years behind. The full value of this work can be appreciated only by judges and lawyers, whose current work is made difficult by the absence of any convenient reference information concerning the numerous opinions rendered by the court during the past years, many of which establish important precedents.

The Supreme Court of Porto Rico during the year tried 163 civil and 107 criminal cases; in all, 270; while the 7 district courts disposed of 1,841 criminal cases and 2,508 civil cases, a total of 4,349. But 270 of these cases reached the supreme court, and only 23 of the 107 criminal cases appealed were reversed. The small percentage of appeals and the large proportion of cases sustained is a most favorable commentary upon the work of the lower courts.

In the 30 municipal courts, 2,369 civil cases and 24,699 criminal cases were disposed of, with 153 appeals in civil and 1,254 in criminal actions. Convictions in 18,320 of the criminal cases resulted.

During the year a change occurred in the personnel of the supreme court through the death of Mr. Justice José M. Figueras and the appointment, to fill the vacancy, of Mr. Justice Pedro de Aldrey. Four judicial positions, one position of fiscal, one of secretary, one of marshal, and two positions of clerk in district courts were filled by appointments made by the governor. In municipal courts the governor filled 10 vacancies in judgeships, 12 vacancies in the office of secretary, in the office of assistant secretary 3, marshals 7, and justices of the peace 7.

Two new municipal courts were established under authority of two acts passed by the last legislature, effective March 9, 1911. These acts made Patillas and Juana Diaz separate judicial districts and created in each a municipal court, segregating them from the judicial districts of Guayama and Coamo, respectively.

A conference of judges, fiscals, and lawyers, called by the attorney general, was held at government house in San Juan November 17 and 18, 1910, the purpose of which was the mutual exchange of ideas and discussion of existing laws and procedure in the courts, and the presentation of suggestions as to improvements in legislation and

practice. There was a large attendance of practicing lawyers, and with but few exceptions the entire judiciary was represented. Many subjects were discussed with thoughtful interest and the suggestions brought out have proven helpful in the administration of justice. The conference resulted in a better understanding between administrative and judicial officials and the bar, and led to recommending to the legislature several measures, some of which were enacted into law and have resulted in an improvement of the judicial procedure.

HEALTH, CHARITIES, AND CORRECTION.

HEALTH.

In view of the meager facilities afforded it and the peculiar conditions with which it has had to contend, the manner in which the general health and sanitary service of the island has been conducted during the year has been a credit to the department of health, charities, and correction. The department has, with the assistance afforded by an appropriation of \$4,000 during the special session of the legislature in 1910, in addition to the various allotments in the regular budget, directed its attention to the suppression of occasional local epidemics of typhoid fever, chicken pox, and similar diseases, as well as to many other matters relating to the public health. Food inspectors have exercised a supervision over the manufacture and sale of food and drugs—in their 18,000 visits of inspection having condemned and destroyed 194,000 pounds of adulterated or decomposed articles of food intended for human consumption and 50,000 bottles of misbranded wines and liquors, and instituted legal proceedings in 101 cases for selling adulterated milk. The inspection of places where milk, meat, and other foods are retailed, hotels, tenement houses, bakeries, barber shops, etc., has received such attention as could be devoted to it and has resulted in sanitary improvements in 200 of these establishments.

The observation of diseases in domestic animals resulted in the destruction of 98 for glanders and lymphangitis. The veterinarians also inspected 302 head of live stock upon importation into the island. Plumbing inspectors passed upon 2,298 installations of plumbing, aggregating in value approximately \$870,000. Special attention has been devoted to vaccination, favorable results having been recorded in 9,593 cases.

Births and deaths.—Registrations indicate 37,692 births during the year, or 249 more than during the previous year, and taking the last census figures—1,118,012—as a basis of computation the resulting birth rate per thousand reached 33.71. The number of deaths reported was 26,579, or 23.50 per thousand inhabitants, a difference between this and the birth rate in favor of the total population of 10.21 per thousand, which, not considering immigration, emigration, and other factors involved, would bring the total population at the end of the fiscal year up to approximately 1,130,000. The principal causes of the deaths occurring, summarized according to the Bertillon classification in the order of their frequency, were: General, 7,936; diseases of the digestive system, 5,803; of the respiratory system, 3,343; of early infancy, 3,187; of the nervous system, 1,408; of the circulatory system, 1,164; and of old age, 1,098. The record of con-

tagious diseases shows but 5,029 cases, a small number in proportion to the population, but, as will be seen from the following statement, the death rate in cases of tuberculosis, typhoid fever, and measles was unusually high:

	Cases.	Deaths.
Tuberculosis.....	3,356	2,518
Typhoid fever.....	728	313
Measles.....	430	92

This apparently high mortality is due possibly to the failure to obtain a record of cases which occurred and recovered without medical attendance, but more probably, in the larger number of instances, to lack of medical attendance and proper care.

Sanitation.—Such sanitary work as has been done in the island has been carried on in the face of enormous difficulties, and the fact that anything at all has been accomplished is due largely to healthful climatic conditions and good natural drainage, both antagonistic to disease, and to the persistent efforts of the health officials. The disadvantages under which they worked will be appreciated when it is explained that up to the last session of the Legislative Assembly there had been no sanitary legislation enacted since the passage of the act in 1904, under which the department of health, charities, and correction was created. This law gave the authorities merely general power to exercise a very superficial control over health and sanitary matters in the island. Each one of the 67 municipal administrations was responsible for sanitary conditions within the limits of their respective jurisdictions, and the attention devoted to them varied in proportion to their financial ability, facilities, the presence or absence of political complications, and the interest of local officials. Cooperation between communities and the central bureau of health, and uniformity of action, were often lacking. This wide division of authority made an efficient service impossible. As Congress had taken no final action on a bill containing comprehensive health and sanitary provisions for Porto Rico, and the situation demanded immediate attention, a suitable measure was presented to the Legislative Assembly during the last session and, with a number of changes from the original draft, enacted into law March 9, 1911. The act as passed is as comprehensive and effective a law as could probably be expected in view of the limited time at the disposition of the legislature for its consideration. It doubtless has many defects, but they will develop in ample time for correction by the next assembly. The work of organizing a new health service was undertaken without delay preparatory to inaugurating the work thereunder as soon as the act became effective July 1, 1911.

The act provides for a complete and independent organization, and its purpose to improve sanitary conditions in Porto Rico by means of the best and most effective methods will be the only guide in its activities. The new law was published throughout the island and the attention of the public especially invited to it by means of the following proclamation, intended to emphasize the purpose of the act to establish an efficient, impartial, nonpolitical service for the

benefit of all [the people, upon whose cooperation its speedily successful operation must largely depend:

[Administrative Bulletin No. 32.]

BY THE GOVERNOR OF PORTO RICO: A PROCLAMATION.

SAN JUAN, P. R., June 30, 1911.

Sanitary service: Purpose thereof and duty of all Government officials in respect to; cooperation of the people requested.

To all officers and employees of the sanitation service in Porto Rico, others immediately concerned, and the public:

The sanitation service to be inaugurated July 1, 1911, under and in accordance with the act of the Legislative Assembly approved March 9, 1911, is of greater importance to the mass of the people in this territory than any other, for its purpose is to conserve and improve the public health; to stamp out and prevent by scientific methods contagious, infectious, and epidemic diseases to which human beings and domestic animals in this latitude are especially subject.

This is a work that requires for its thorough accomplishment the fullest cooperation and confidence between the officers and employees of the service and the people served, as well as the earnest support and assistance of all other branches of insular and municipal governments.

This service is of too great import to be trifled with by anyone. It must be honest, efficient, energetic, impartial, courteous, patient, persistent, firm, and absolutely free from either political influence or political activity.

Those who enter it, in whatever station, do so voluntarily and with full knowledge of the conditions. By so doing they undertake a work requiring the highest order of patriotism and courage. They will be accountable to the country for every act performed by them and every dollar expended under their supervision. For their own protection, as well as that of the public and its revenues, this service will be closely scrutinized in its every function by disinterested persons designated for that purpose.

The country will owe a debt of gratitude, that can not be measured in dollars, to those who by their official and personal conduct in this service and the services upon which it depends for its effectiveness shall raise the standard of health, and thus the efficiency and happiness of the people.

I ask the cooperation of all the inhabitants of this territory in that behalf, pledging on my part full support of the service and impartial treatment of those composing it, but intolerance of inefficiency and wrongdoing therein.

In witness whereof I have hereunto affixed my signature at the Government House at San Juan, and caused the great seal of the island of Porto Rico to be hereunto attached on this the 30th day of June, A. D. 1911.

GEO. R. COLTON, *Governor.*

Promulgated according to law, June 30, 1911.

M. DREW CARREL,
Secretary of Porto Rico.

In addition to the duties formerly devolving upon the old bureau of health, the organization provided for by this act assumes control of the tropical and transmissible diseases service throughout the island, and the health and sanitary (including street cleaning) services in municipalities, except the medical treatment of their indigent sick—other than contagious cases—in municipal hospitals or private homes. The law places at the disposition of the service the \$40,000 allotted for the tropical and transmissible diseases service, allotments made in the general budget for the bureau of health, 12 per cent of the municipal revenues, and such moneys as may be required from the unappropriated balance in the treasury.

Tropical and transmissible diseases service.—The tropical and transmissible diseases service continued during the year its campaign against *uncinariasis* (hookworm disease). Dispensaries for the special treatment of this disease were maintained in 45 different places in the island. There were admitted for treatment for the first time 22,810, which, together with 6,418 old cases, brought the number

treated during the year up to 29,228, with results as shown in the following statement:

	Number.	Percent- age.
Cured.....	6,629	22.68
Practically cured.....	6,193	21.19
Under treatment at the end of the year.....	10,292	35.21
Treatment discontinued.....	6,103	20.88
Deaths.....	11	.04
Total.....	29,228	100.00

This service has also, during the year, in cooperation with the Anti-tuberculosis League, continued the educational campaign against tuberculosis.

CHARITABLE INSTITUTIONS.

Insane asylum.—The administration of affairs in the insane asylum has been as good as possible in view of the conditions—lack of accommodations and facilities—that obtained at the date of my last report, and still exist. There were on June 30, 1911, 334 patients in the asylum and 190 persons in the various municipalities awaiting admission; 129 patients were admitted during the year and 57 discharged after cure. The institution is taxed to its utmost capacity. It is estimated that the insane asylum should afford accommodations for not less than 500 persons, with facilities for proper segregation of the different kinds and degrees of mental disorder and treatment in accordance with the most modern methods. Aside from the initial outlay for such an institution, it should not constitute any greater, if as much, burden on the Government as the present one; suitable accommodations for pay patients would produce an income, and many of the charity patients could be profitably employed to the financial advantage of the institution—certainly with much more benefit to them than is derived by confinement under conditions existing in the present institution. The proposition of securing a suitable site through the acquisition of Federal property near Cayey and the erection thereon of a building, with surrounding grounds to be used for raising vegetables and other crops, which can be attended to by patients who are mentally and physically able to perform light out-of-door work, is one which it is hoped can be acted upon in the near future.

Asylum for the blind.—During the year there has been a daily average of 75 inmates in the asylum for the blind. Of 160 patients admitted, 121 were suffering from curable diseases and 39 were found to be hopeless. Patients discharged numbered 166. Among these, 125 cases had been diagnosed as susceptible to treatment, and 95 complete cures had resulted.

Leper colony.—On June 30, 1911, there were 25 patients in the leper colony—7 men and 18 women. An appropriation of \$6,000 was made by the last legislature for the purpose of improving the conditions of these unfortunates, but it was made with the understanding that they were to remain on Cabras Island, where the colony is now located, that the money was to be used in repairs to the present buildings and in securing certain articles of necessity and comfort.

Further consideration of the matter by the authorities in charge has convinced them that the location of the present colony, exposed as it is to the wind and spray from the sea, is so unsuitable that it would be unwise to incur any further expense for its improvement, but that another site should be secured. Hence, no expenditure has been made from the fund allotted, and the matter will be submitted to the next legislature for further consideration.

Girls' charity school.—There were 152 inmates in the girls' charity school on June 30, 1911, 29 having been admitted and 40 discharged during the year. This institution is doing excellent work in the instruction of destitute girls in sewing, fancy work, millinery and straw weaving, as well as in other courses of study, so that upon leaving the school they are well equipped for a life of usefulness.

Boys' charity school.—The boys' charity school is performing a similar function which will be of benefit not only to its inmates—averaging 250 boys daily—but to the communities of which they will become a part upon leaving the institution. Instruction is given them in ordinary school work as well as in the various arts and trades. The public concerts frequently given by the boys' band, and the exhibits at the insular fair of articles of carpenter work, shoemaking, tailoring, and plumbing were a credit to the school, and indicated to the public the valuable training afforded by it.

PENAL INSTITUTIONS.

There were 8,032 prisoners confined in the insular penal institutions during the year. The greater number of the confinements were for minor offenses, as indicated by the fact that 6,398 prisoners were admitted during the 12 months and 6,261 discharged during the same period. A total of 936 prisoners were committed to the penitentiary. In 1910 a law was passed authorizing the use of prisoners on the insular roads. As many as were physically able have thus been employed during the year and have performed in all 147,000 days' work, thereby making a substantial contribution toward the construction and maintenance of the insular highways. During the year prior to the passage of this law there was a daily average of 7 per cent of the prisoners sick, but since a large number of them have been engaged in labor in the open air their condition has improved materially, and sickness has decreased to 5 per cent. Work in the bakery, carpenter shop, shoemaking and tailoring establishments, basket factory, and other industrial departments of the penitentiary has continued, although, due to the number of convicts employed on public works, with less activity.

The number of inmates in the boys' reform school at the end of the year was 99, or 1 less than the legal limitation.

There has been installed recently machinery and equipment for carpenter, tailor, and shoe shops, all of which are now in operation, supplementing the school work the boys have heretofore been required to do by practical and instructive employment.

The director of health, charities, and correction concludes his annual report for 1911 by emphasizing the need of better buildings for penal institutions and especially a suitable building for a penitentiary, calling attention, among other things, to the fact that convicts therein are confined together in a single ward both day and night. In 1907

an appropriation of \$170,000 was made to be used in the construction of a new building. Nothing further has been done, however, in anticipation of securing a tract of land near Cayey, as the result of the proposed exchange of Federal and insular Government property elsewhere mentioned in this report. When this land is secured it is the purpose of the Government to erect thereon, with the help of convict labor, a suitable building for a penitentiary, and establish a model farm in connection therewith to aid in the support of the institution.

AUDITING AND ACCOUNTING.

These are among the most important functions of government, for upon their efficient performance depends to a large extent the prompt and accurate transaction of the public business by the various branches, departments, and offices of which it is composed, as well as the safeguarding of the public property and funds.

As indicated in my last annual report, the auditing and accounting system of this Government was undergoing improvements and extensions with a view to effectively reaching and controlling all of the transactions that should properly be brought within its scope. Since then the system has been substantially reorganized and new methods adopted in keeping with the practical necessities under local conditions. The purposes of this work have been, first, to secure a true basis for the verification of all transactions relating to the public finance and property by accumulating in the auditor's office the necessary information to enable that officer not only to pass upon their mathematical accuracy, but to make certain of their basic correctness; second, to provide uniform methods of accounting and practice for all departments, in harmony with the general plan; and, third, to eliminate so far as possible, consistent with completeness, all unnecessary formalities and duplication of work and thus avoid confusion and expedite the transaction of business. One of the most important features of a complete auditing system is that which deals with expendable property, for the loose handling of such property opens the way as certainly and more securely to graft and misappropriation than would the incomplete accounting for the money with which it was purchased. This question, which has heretofore received but little consideration, has therefore been given the attention it requires and means have been adopted and are being put in use that will insure the lawful disposition of all supplies purchased with public funds, or the punishment of those who make or attempt to make other disposition of them. Another change which affords an additional safeguard is the manner in which the approved claims against the Government are paid. Such payments now originate in the auditor's office after preaudit of the corresponding claims, and all pay vouchers bear the authorized signature of the auditor so that each item upon which payment is actually made is now individually approved, as opposed to the old system of authorizing payment of numerous items at one time in lists that it was impossible for approving officers to verify.

Altogether the auditor's office has been passing through a period of reconstruction during the past year and while it has been hampered by shortage of help and changes in personnel which have required of its force more than the regular hours of work each day, it

has made great progress toward meeting the requirements of the whole service. The work accomplished by it during the year and the plans of its chief for further improvements are exhaustively treated in the auditor's report, hereto attached as Appendix VIII.

CONCLUSION.

In conclusion I do not hesitate to express the belief that the Insular Government has kept pace with the improved conditions with which it has been surrounded, and that every branch of its service has been increased in efficiency during the past year through the interest, industry, and harmonious relations of its officials and employees. Its thanks are due to the public and all officers of the Federal Government in the island for the cooperation and courtesies extended to it upon all occasions.

Very respectfully, your obedient servant,

GEO. R. COLTON,
Governor of Porto Rico.

The SECRETARY OF WAR, *Washington, D. C.*

APPENDIXES.

APPENDIX I.

EXHIBITS TO THE REPORT OF THE GOVERNOR.

EXHIBIT A.

LIST OF ACTS AND RESOLUTIONS PASSED BY THE FIFTH LEGISLATIVE ASSEMBLY OF PORTO RICO IN SPECIAL SESSION, AUGUST 30 TO SEPTEMBER 3, 1910; AND BY THE SIXTH LEGISLATIVE ASSEMBLY, FIRST SESSION, JANUARY 9 TO MARCH 9, 1911, AND APPROVED BY THE GOVERNOR.

An act to prevent the introduction into Porto Rico of plant and insect diseases, and pests, and for other purposes, approved September 3, 1910.

An act to create an emergency fund for use in control and suppression of epidemics, and for other purposes, approved September 3, 1910.

An act to appropriate \$15,000 for repairs, maintenance, and construction of docks, bulkheads, and water fronts, and for other purposes, approved September 3, 1910.

An act to provide for the installation of the assembly halls and offices of the Executive Council and house of delegates in the building known as the "Diputación Provincial" until the Capitol of Porto Rico shall have been constructed; and to provide for the removal of the offices of the attorney general to the building known as the "Pink Palace," and for other purposes, approved September 3, 1910.

An act to amend sections 295, 297, 298, and 320 of the political code, approved September 3, 1910. (Providing certain changes in the regulations concerning the assessment of property.)

An act making appropriations for the necessary expenses of the extraordinary session of the Fifth Legislative Assembly of Porto Rico, approved September 3, 1910.

An act to clarify certain provisions of an act entitled "An act to provide for the audit of claims against the Government and the people of Porto Rico before the payment thereof, and for other purposes, approved March 14, 1907," approved September 3, 1910. (Authorizing special disbursing officers to disburse appropriations of different departments for similar purposes.)

An act to exempt from taxation certain bonds and other evidences of indebtedness issued by municipalities, school boards, and other dependencies of the people of Porto Rico; pledging the good faith of the people of Porto Rico to the payment thereof, and for other purposes, approved September 3, 1910.

An act to amend an act entitled "An act to provide for the condemnation of private property for the purposes and under the conditions therein named, approved March 12, 1903," approved September 3, 1910. (Extending the purposes for which private property may be condemned to include electric light and power plants for public service.)

An act to regulate the reconveyance by the municipality of San Juan of certain lands conveyed to it under the provisions of a joint resolution entitled "Joint resolution to authorize the commissioner of the interior to sell to the municipality of San Juan certain lands lying to the east of the city of San Juan, at the place known as 'Puerta de Tierra,' belonging to the people of Porto Rico; and prescribing the conditions thereof, and for other purposes," approved March 10, 1910; to repeal the said joint resolution, and for other purposes, approved September 3, 1910.

Joint resolution to authorize municipalities to grant additional assistance to certain young persons who are pursuing their studies at the expense of the said municipalities, approved September 3, 1910.

An act making an appropriation to supply a deficiency in appropriations for carrying on the Government of Porto Rico for the fiscal year ending June 30, 1911, approved January 25, 1911.

An act to amend section 64 of the codified school law of Porto Rico, approved March 12, 1903, approved February 23, 1911.

An act authorizing the judges of the district courts to call special terms of court during vacations, approved February 25, 1911.

An act to amend sections 30 and 59 of the codified school law of Porto Rico, approved March 12, 1903, approved February 25, 1911.

An act providing that all publications shall show the names of the person, persons, or corporation publishing and editing the same, approved February 28, 1911.

An act to declare certain piers, wharves, and other places public utilities; to give the Executive Council the power to regulate their charges and practices; to amend the acts concerning the condemnation of private property for public purposes, approved March 12, 1903, and March 11 and 12, 1908, and for other purposes, approved March 7, 1911.

An act authorizing the expenditure of \$9,000 for the purpose of combating tuberculosis, and for other purposes, approved March 7, 1911.

An act to amend section 4 of an act entitled "An act to regulate and improve the civil service of Porto Rico," approved March 14, 1907, and for other purposes, approved March 7, 1911.

An act to amend the eighth paragraph of section 233 of the code of criminal procedure, approved March 9, 1911.

An act regarding appeals in capital cases, approved March 9, 1911.

An act to provide that the costs in criminal cases shall be imposed against the defendants, approved March 9, 1911.

An act authorizing and directing the commissioner of the interior to transfer to the United States a certain parcel of land, approved March 9, 1911.

An act to amend section 357 of the penal code, approved March 9, 1911.

An act to provide for an assistant fiscal for the district of San Juan, and for a special fiscal for the island at large, and for other purposes, approved March 9, 1911.

An act to amend an act entitled "An act to establish a system of local government, and for other purposes, approved March 8, 1906," approved March 9, 1911.

An act to amend section 30 of the law of special legal proceedings, approved March 9, 1911.

An act to amend section 244 of the penal code, approved March 9, 1911.

An act to provide for the use of the district jails and penitentiary for the confinement of prisoners charged with offenses against the laws of the United States, approved March 9, 1911.

An act entitling municipalities of Porto Rico to maintain students in colleges and universities in the United States, approved March 9, 1911.

An act authorizing the commissioner of the interior, with the approval of the Executive Council, to exchange certain property owned by the people of Porto Rico in the city of Ponce for certain property owned by the school board of Ponce, in the city of Ponce, approved March 9, 1911.

An act to provide for the study of a project for the improvement of the Port of Arecibo, and for other purposes, approved March 9, 1911.

An act to incorporate associations not for pecuniary profit, approved March 9, 1911.

An act to amend section 2 of an act entitled "An act to amend section 2 of an act entitled 'An act to provide instruction of high-school grade in commercial subjects and for other purposes,'" approved March 9, 1911.

An act to amend an act entitled "An act to protect Porto Rican cigars from fraudulent misrepresentation, by providing for adequate expert inspection, and the issue of stamps of guaranty covering the origin of tobacco used in the manufacture of such cigars, intended for exportation, approved March 10, 1910," approved March 9, 1911.

An act to establish the municipal judicial district of Rio Grande and for other purposes, approved March 9, 1911.

An act to create the office of subsecretary-file clerk in the district courts of Porto Rico, and for other purposes, approved March 9, 1911.

An act to amend an act entitled "An act to constitute the village of Barceloneta into a separate municipality," approved March 10, 1910; approved March 9, 1911.

An act to amend section 28 of an act of the Legislative Assembly of Porto Rico entitled "An act to provide for the construction of an irrigation system and to provide revenues therefor; for the temporary appropriation of \$200,000 to begin such work, and for other purposes," approved on September 18, 1908; approved March 9, 1911.

An act to provide for the repatriation of certain Porto Rican emigrants residing in Mexico, approved March 9, 1911.

An act to establish a law of private corporations, approved March 9, 1911.

An act to modify an act entitled "An act concerning the regulation of public service corporations in Porto Rico," approved March 12, 1908; approved March 9, 1911.

An act to amend "An act defining the privileges and immunities of members of the Legislative Assembly," approved February 21, 1902; approved March 9, 1911.

An act to amend sections 229, 282, and 284 of the civil code and sections 80, 81, and 82 of an act relative to special legal proceedings, approved March 9, 1905; approved March 9, 1911.

An act to establish the municipality of Jayuya, approved March 9, 1911.

An act providing for the payment of taxes under protest, establishing a procedure for the recovery thereof, and for other purposes, approved March 9, 1911.

An act to amend section 18 of the act providing for the creation of a board of pharmacy, approved March 8, 1906; approved March 9, 1911.

An act to reimburse Guillermo Vivas for damages sustained to his automobile upon the Ponce-Guayama public road, approved March 9, 1911.

An act to increase the no-fiscal year appropriation known as the "School building fund," approved March 9, 1911.

An act to amend an act entitled "An act to provide who may celebrate marriages, and to prescribe the procedure thereof, to repeal sections 137 to 151, inclusive, of the civil code, to amend section 152 of the civil code, and for other purposes," approved March 10, 1904; approved March 9, 1911.

An act to amend sections 74 and 81 of the municipal law, approved March 9, 1911.

An act to provide a summary punishment for perjury committed in open court, and for other purposes, approved March 9, 1911.

An act making an appropriation to improve the conditions of the leper colony of the island of Porto Rico, approved March 9, 1911.

An act making appropriations for the necessary expenses of carrying on the government of Porto Rico, for the fiscal year ending June 30, 1912, and for other purposes, approved March 9, 1911.

An act to correct several errors existing in the text of various acts approved during the second session of the Fifth Legeslative Assembly of Porto Rico, approved March 9, 1911.

An act to provide for the development and protection of agriculture; the creation of a board of commissioners of agriculture, defining their powers and duties; to amend an act entitled "An act to prevent the introduction into Porto Rico of plant and insect diseases and pests, and for other purposes," approved September 3, 1910; to provide for the introduction and protection of birds beneficial to agriculture, fixing penalties for the destruction of same; making an appropriation to carry out its provisions, and for other purposes, approved March 9, 1911.

An act authorizing the Commissioner of the Interior of Porto Rico to covenant with Mr. John R. Baiz the lease of certain public lands bordering on the Bay of Jobos, for a term of 30 years, approved March 9, 1911.

An act providing for the study of the port of Aguadilla with reference to the construction of a breakwater, approved March 9, 1911.

An act to provide for the construction of a wooden bridge over the brook San Anton, on the road leading from kilometer No. 5, of the road between Rio Piedras and Carolina, to the barrio of Santo Domingo, municipality of Rio Piedras, approved March 9, 1911.

An act to define and punish the crime of slander, approved March 9, 1911.

An act to provide for the construction of artesian wells in Porto Rico, approved March 9, 1911.

An act to amend sections 2, 3, and 6 of an act entitled "An act to regulate the practice of the profession of law in Porto Rico and to repeal the act of January 31, 1901, and March 1, 1902, comprising sections 38 to 49, both inclusive, of the Revised Statutes of Porto Rico," approved March 8, 1906; approved March 9, 1911.

An act to create a commission and provide funds for the study of the improvement of the water front of the harbor of San Juan, approved March 9, 1911.

An act authorizing municipalities, school boards, and other dependencies of the people of Porto Rico to make certain provisions in ordinances enacted for the purpose of obtaining loans from the insular Government, or issuing bonds, approved March 9, 1911.

An act authorizing the expenditure of \$40,000 to continue the study and prevention of uncinariasis and other tropical and transmissible diseases, and for other purposes, approved March 9, 1911.

An act to amend an act entitled "An act to amend Chapter II, Title IX, of the political code and to repeal certain sections of the penal code, and for other purposes," approved March 9, 1905, and for other purposes; approved March 9, 1911.

An act authorizing the municipality of Cayey to invest in works of public utility the sum of \$440 out of the surplus resulting at the close of the fiscal year 1909-10, approved March 9, 1911.

An act to create a municipal court for the town of Patillas, to abolish the office of justice of the peace in said town, and for other purposes, approved March 9, 1911.

An act to amend section 8 of an act reorganizing the judiciary of Porto Rico, determining the number of judicial districts, and for other purposes, approved March 10, 1904, and amended March 12, 1908; approved March 9, 1911.

An act to amend an act entitled "An act to provide for contracts of advances for agricultural purposes and grinding of cane and for other purposes," approved March 10, 1910; approved March 9, 1911.

An act to create a municipal court for the town of Juana Diaz, to abolish the office of justice of the peace in said town, and for other purposes, approved March 9, 1911.

An act to establish a law of civil register, approved March 9, 1911.

An act to separate the municipality of Rio Piedras from the municipal judicial district of San Juan, and to annex the same to the municipal judicial district of Carolina, approved March 9, 1911.

An act to amend an act entitled "An act to amend Chapter II, Title IX, of the political code and to repeal certain sections of the penal code, and for other purposes," approved March 9, 1905, and for other purposes, approved March 9, 1911.

An act concerning the regulation of railroad transportation in Porto Rico, and conferring certain powers upon the Executive Council in connection therewith, approved March 9, 1911.

An act making additional appropriations for the fiscal year ending June 30, 1912, and for other purposes, approved March 9, 1911.

An act authorizing the study of a road leading from Road No. 8 to Road No. 2 between San Sebastian and Camuy, approved March 9, 1911.

An act providing that section 43 of the compiled school law shall not apply in the case of Francisco Oller, approved March 9, 1911.

An act to provide Porto Rico with a law on sanitation, approved March 9, 1911.

An act providing for the return and cancellation of substituted bonds executed by registrars of property and notaries; approved March 9, 1911.

An act to amend sections 92, 123, 227, and 299 of the code of civil procedure, approved March 9, 1911.

An act providing for the payment of salaries to the judges of the Supreme Court of Porto Rico who should resign their commissions after having held office for 15 years, approved March 9, 1911.

An act making appropriations to supply deficiencies in appropriations for the fiscal year ending June 30, 1911, making additional appropriations for the fiscal year ending June 30, 1912, and for other purposes, approved March 9, 1911.

An act to amend Chapters III and IV of Title VII, book first, of the civil code, comprising sections 187 and subsequent ones up to and including 197 of the same code, and section 913, and to amend section 8 of an act entitled "An act to amend and repeal sections 795, 796, 797, 801, 811, 812, 815, 821, 822, 823, and 824 of the civil code now in force," approved March 9, 1905; approved March 9, 1911.

An act to amend an act entitled "An act to provide for the construction of an irrigation system, and to provide revenues therefor; for the temporary appropriation of \$200,000 to begin such work, and for other purposes," approved September 18, 1908; and, also, to amend an act entitled "An act to authorize the issuance, by the insular Government of Porto Rico, of bonds for an amount not exceeding three millions of dollars, and for other purposes," approved September 18, 1908; approved March 9, 1911.

An act to amend section 25 of an act entitled "An act to establish a system of local government, and for other purposes," approved March 8, 1906, and amended by another act, approved March 14, 1906; approved March 9, 1911.

An act to authorize the municipalities for one year to regulate the sale of fresh meats, approved March 9, 1911.

An act to prohibit the operation of "Bancas Alemanas" without the race track on race days, approved March 9, 1911.

An act authorizing the expenditure of \$25,000 by the Commissioner of the Interior for the general repair, operation, extension, and maintenance of the insular telegraph and telephone system of Porto Rico, and for other purposes, approved March 9, 1911.

An act to amend an act entitled "An act providing for the organization of a board of medical examiners" approved March 9, 1911.

Joint resolution to prevent the transit of vehicles on San Francisco Street, between San Jose and Cristo Streets, in the city of San Juan, during the hours of meeting of the house of delegates and Executive Council, and to provide punishment therefor, approved January 25, 1911.

Joint resolution authorizing the Treasurer of Porto Rico to remit certain taxes and cancel certain uncollectible tax receipts, approved February 18, 1911.

Joint resolution proclaiming as official holiday certain hours of certain days during the celebration of the insular fair, approved February 24, 1911.

Joint resolution to invite the attention of the honorable the Postmaster General of the United States to the deficient mail service between the United States and Porto Rico, approved March 7, 1911.

Joint resolution authorizing Antonio Lens Cuena to practice law in Porto Rico, approved March 9, 1911.

Joint resolution to authorize the Treasurer of Porto Rico to refund Mrs. Abigail Aguiar de Dávila a bond, approved March 9, 1911.

Joint resolution for the study of the plan of reforestation of certain lands, approved March 9, 1911.

Joint resolution to legalize the transfer of the seat of government of the municipality of Loiza to a tract of land near the village of Canovanas, at kilometer 17, hectometer 8, of the insular Road No. 3, approved March 9, 1911.

Joint resolution authorizing the Governor of Porto Rico to solicit from the United States Congress the means for improving the port of Aguadilla, P. R., approved March 9, 1911.

Joint resolution to grant to Mrs. Gloria Suro a certain amount of money, approved March 9, 1911.

Joint resolution directing the Government of Porto Rico to take over the contract of Messrs. del Valle Zeno Hermanos for the construction of the Patillas Dam and appurtenances in the irrigation system on the south side of the island and to complete said work by administration, and for other purposes, approved March 9, 1911.

Joint resolution providing for the survey and study of the project of widening the Military Road between San Juan and Río Piedras, approved March 9, 1911.

Joint resolution to donate to the school board of Mayaguez a rural property belonging to the people of Porto Rico, approved March 9, 1911.

Joint resolution authorizing the Attorney General and the Commissioner of the Interior of Porto Rico to settle a certain suit, approved March 9, 1911.

EXHIBIT B.

List of appointments by the governor during the fiscal year 1910-11.

JUDICIAL APPOINTMENTS.

District judge: Humacao, December 1, 1910. Arecibo, December 1, 1910. San Juan, section 1, March 3, 1911. Arecibo, March 3, 1911. Fiscal of district court, Ponce, December 19, 1910. Secretary of district court, Ponce, February 17, 1911. Marshal of district court, Arecibo, December 4, 1910. Clerk in district court, Ponce, June 23, 1911. Clerk in district court, San Juan, June 23, 1911. Municipal judges: San Lorenzo, July 22, 1910. Vieques, September 23, 1910. Cayey, November 16, 1910. San Lorenzo, November 30, 1910. Barros, January 10, 1911. Carolina, March 18, 1911. Patillas, March 18, 1911. Rio Grande, June 16, 1911. Añasco, June 23, 1911. Aguadilla, June 23, 1911. Secretaries of municipal courts: Yauco, July 29, 1910. Mayaguez, August 6, 1910. Vega Baja, September 6, 1910.	Secretaries of municipal courts—Contd. Añasco, October 22, 1910. Arecibo, March 17, 1911. Patillas, March 18, 1911. Juana Diaz, March 25, 1911. San Juan, May 26, 1911. Rio Grande, June 16, 1911. Vega Baja, June 16, 1911. San Sebastian, June 30, 1911. Salinas, June 30, 1911. Assistant secretaries of municipal courts: Mayaguez, June 23, 1911. Bayamon, June 23, 1911. San Juan, June 23, 1911. Marshals of municipal courts: Yauco, July 19, 1910. Yabucoa, December 30, 1910. Patillas, March 18, 1911. Juana Diaz, March 25, 1911. Utua, May 5, 1911. Adjuntas, May 26, 1911. Rio Grande, June 16, 1911. Justices of the peace: Fajardo, July 16, 1910. Naguabo, August 6, 1910. Rincon, November 7, 1910. Barceloneta, March 25, 1911. Jayuya, June 16, 1911. Juncos, June 23, 1911. Loiza, June 30, 1911.
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MUNICIPAL APPOINTMENTS—ALCALDE.

Maunabo, July 16, 1910. Naguabo, August 12, 1910. Cayey, September 10, 1910. Aguada, October 28, 1910. Cayey, October 28, 1910. Lares, October 28, 1910.	Vega Baja, October 28, 1910. Barceloneta, January 1, 1911. Jayuya, March 31, 1911. Corozal, April 28, 1911. Vieques, June 23, 1911. Culebra, June 23, 1911.
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APPOINTMENTS TO FILL VACANCIES IN MUNICIPAL COUNCILS.

Adjuntas, 2. Aguadilla, 1. Aguas Buenas, 2. Aibonito, 1. Añasco, 1. Arecibo, 1. Barceloneta, 5. Bayamon, 1. Cabo Rojo, 2. Cayey, 3. Coamo, 2. Comerio, 1. Fajardo, 1. Gurabo, 1. Hatillo, 2. Isabela, 1. Jayuya, 5. Juana Diaz, 3.	Juncos, 2. Lares, 1. Maunabo, 2. Mayaguez, 1. Morovis, 1. Naguabo, 2. Patillas, 2. Peñuelas, 1. Ponce, 4. Quebradillas, 1. Rincon, 3. Salinas, 2. San German, 1. Trujillo Alto, 1. Utua, 4. Vieques, 2. Yauco, 1.
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MISCELLANEOUS APPOINTMENTS.

Board of pharmacy:

José J. Monclova, July 1, 1910.

Pedro Julia, June 23, 1911.

Insular police commission:

Lee Nixon (acting), August 6, 1910.

Fidel Guillermety (acting), October 4, 1910.

Roberto H. Todd, April 1, 1911.

Police department, adjutant, July 5, 1910.

District chief of police:

Third, class 1.

Fourth, class 4.

Fifth, class 3.

Sixth, class 3.

Seventh, class 4.

Eighth, class 5.

Board of dental examiners:

José Modesto Bird, September 6, 1910.

Manuel del Valle Atilas, June 3, 1911.

Board of trustees, insular library, J. L. Dunlevy, January 7, 1911.

Board of trustees University of Porto Rico:

José C. Hernandez, July 1, 1910.

Federico Degetau, July 1, 1910.

Board of trustees University of Porto Rico—Continued.

Manuel V. Domenech, July 1, 1910.

A. J. Grief, July 1, 1910.

D. W. May, March 17, 1911.

Superior board of health, Eusebio Coronas, March 27, 1911.

Commissioner of deeds for Porto Rico, Julian A. Arroyo, New York, April 27, 1911.

Board of commissioners of agriculture:

J. Frazier, May 19, 1911.

Eduardo Giorgetti, May 19, 1911.

Lucas Amadeo, May 19, 1911.

H. H. Scoville, May 19, 1911.

Ramon Delgado, May 19, 1911.

J. T. Crawley, May 19, 1911.

Samuel D. Gromer (president), June 9, 1911.

Board of medical examiners:

Dr. Francisco Hernandez, June 16, 1911.

José N. Carbonell, July 8, 1910.

Insular fair board, Luis Sanchez Morales, June 23, 1911.

Porto Rican civil-service board, Edmund Enright (chairman), July 7, 1910.

EXHIBIT C.

LIST OF ORDINANCES PASSED BY THE EXECUTIVE COUNCIL AND APPROVED BY THE GOVERNOR OF PORTO RICO.

An ordinance repealing an ordinance entitled "An ordinance granting to Messrs. Eugui & Co. the right to take and use 40 liters of water per second from the Gurabo River for industrial purposes," approved August 16, 1910.

An ordinance repealing an ordinance entitled "An ordinance granting to R. Sanchez Montalvo, his heirs, successors, and assigns, the right to take and use 41 liters of water per second for industrial purposes from the brook 'Juan Gonzales,' in the barrio of Pellejas, in the municipal district of Adjuntas," approved August 16, 1910.

An ordinance authorizing Emilio J. Delgado to do a general express business, approved August 16, 1910.

An ordinance granting a revocable permit to Guanica Centrale to take and use for irrigation purposes from the Cañas River in the Añasco Valley 85½ liters of water per second, approved August 18, 1910.

An ordinance granting a revocable permit to Central Vannina to take and use for industrial purposes 200 liters of water per second from the Rio Piedras River, approved August 30, 1911.

An ordinance granting a revocable permit to Francisco Antongiorgi to take and use for irrigation purposes 14 liters of water per second, approved August 30, 1910.

An ordinance granting a revocable permit to Antonio Caubet to temporarily occupy certain swamp land for the purpose of connecting his land with a pier to be located in the waters of San Juan Bay, approved August 31, 1910.

An ordinance granting a revocable permit to Martorell & Compañía, S. en C., to take and use for industrial purposes 8 liters of water per minute from the brook Chorrera, approved September 26, 1910.

An ordinance amending an ordinance entitled "An ordinance granting to Gardner Rogers the right to construct, maintain, and operate a pier and other structures in the harbor of Ponce, Porto Rico, approved September 30, 1910."

An ordinance granting a revocable permit to O. Guerrero to use water from the brook Salto in the municipality of Barros for the generation of electric power, and to construct, maintain, and operate an electric power plant, approved September 30, 1910.

An ordinance granting a revocable permit to Sucrerie Centrale "Coloso" de Porto Rico to take and use for industrial purposes 67 gallons of water per second from the Culebrinas River, approved October 26, 1910.

An ordinance granting to the municipality of Bayamon the right to take 31 liters of water per second from the Bayamon River, approved October 26, 1910.

An ordinance granting a revocable permit to Jose A. Busigo to take and use for irrigation purposes $21\frac{3}{10}$ liters of water per second from the Guanajibo River, approved October 27, 1910.

An ordinance granting to W. M. Aitken the right to construct, own, maintain, and operate an electric street railway line, approved November 9, 1910.

An ordinance granting to the Compañía de los Ferrocarriles de Puerto Rico authority to acquire, reconstruct, maintain, and operate a branch track to Central Ana Maria, and authorizing the condemnation of certain land described herein for the occupancy of said branch track, which is also declared to be a matter of public interest and utility, approved November 16, 1910.

An ordinance authorizing the Mayaguez Light & Ice Co. to construct, maintain, and operate an electric power plant in the municipality of Mayaguez, approved December 4, 1910.

An ordinance granting to Rafael Fabian, Antonio Roig, and J. Carlos McCormick the right to construct, maintain, and operate a railway between Caguas and the Playa of Humacao, with a branch to Naguabo, approved December 14, 1910.

An ordinance further amending an ordinance entitled "An ordinance granting to Gardner Rogers the right to construct, maintain, and operate a pier and other structures in the harbor of Ponce, Porto Rico, approved January 5, 1911.

An ordinance granting to the Santa Isabel Sugar Co. authority to construct, maintain, and operate a pier on the harbor shore of Santa Isabel, approved February 4, 1911.

An ordinance granting to Finlay Bros. & Waymouth Trading Co. the right to construct, maintain, and operate an extension to a railway near the town of Dorado, approved February 4, 1911.

An ordinance granting a revocable permit to Fernandez Hermanos to take and use for industrial purposes 450 liters of water per second from the Rio de Vegas de Yauco, approved February 7, 1911.

An ordinance granting a revocable permit to Federico Calaf to construct, maintain, and operate a private telephone line, approved February 17, 1911.

An ordinance further amending an ordinance entitled "An ordinance granting to Gardner Rogers the right to construct, maintain, and operate a pier and other structures in the harbor of Ponce, Porto Rico, approved March 1, 1911.

An ordinance consenting to the assignment to the Porto Rico Railway, Light & Power Co. of the franchises in this ordinance mentioned, and granting to it the right to construct, own, maintain, and operate railroads, street railways, and electric light and power plants, approved March 21, 1911.

An ordinance granting to the Compañía de los Ferrocarriles de Puerto Rico the right to maintain and operate a wharf already constructed on the harbor shore of Guayanilla, and to make alterations therein and build an extension thereto, approved March 31, 1911.

An ordinance granting a revocable permit to Central Alianza to take and use for industrial purposes 27 liters of water per second from the Camuy River, approved March 31, 1911.

An ordinance granting a revocable permit to Julio F. Anduze to take and use water from the Arenas River for industrial and for irrigation purposes, approved April 5, 1911.

An ordinance granting a revocable permit to Guanica Centrale to take and use an additional quantity of water for irrigation purposes from the Cañas River, approved April 17, 1911.

An ordinance granting a revocable permit to Fernández Hermanos to take and use for industrial purposes 450 liters of water per second from Las Vegas River, approved April 22, 1911.

An ordinance granting a revocable permit to P. Vilella e Hijos to construct, maintain, and operate a private telephone line, approved April 24, 1911.

An ordinance authorizing Cartagena and Jimenez to construct, maintain, and operate an electric-power plant in the municipality of San German, approved April 29, 1911.

An ordinance granting a revocable permit to the Compañía de los Ferrocarriles de Puerto Rico to permit the South Porto Rico Telephone Co. to use its right of way for the purpose of placing and maintaining telephone wires thereon, approved June 23, 1911.

EXHIBIT D.

TABLE NO. 1.—*Personnel of the insular police force of Porto Rico at the close of the fiscal year ended June 30, 1911.*

Districts.	District chiefs.	Sergeants.	Corporals.	Guardsmen.	Detectives.	Total.	Horses.
Aguada.....			1	3		4	
Anasco.....	1	1		9		11	
Adjuntas.....	1			4		5	2
Arecibo.....	1	1	1	18		21	2
Arroyo.....	1			6		7	
Albonito.....	1			5		6	
Aguadilla.....	1		3	15		19	2
Agua8 Buenas.....	1			3		4	1
Barros.....	1			5		6	1
Barranquitas.....	1			3		4	
Bayamon.....	2	1	2	26	2	33	3
Coamo.....				6		6	2
Caguas.....	1		1	16	1	19	2
Comerio.....	1			3		4	
Claes.....	1			5		6	2
Carolina.....	1			5		6	2
Camuy.....	1			3		4	
Cayey.....	1	1		13		15	6
Cabo Rojo.....	1			9		10	2
Corozal.....	1			2		3	
Cidra.....	1			3		4	
Dorado.....			1	2		3	1
Fajardo.....	1		2	14		17	2
Gurabo.....	1			5		6	1
Guayanilla.....	1			3		4	
Guayama.....	1		2	16	1	20	4
Humacao.....	2		1	10		13	1
Hatillo.....	1			4		5	1
Isabela.....	1			3		4	
Juncos.....	1		1	8		10	1
Juana Diaz.....	1		1	14		16	1
Lares.....	1		1	8		10	1
Loiza.....		1		4		5	2
Lajas.....	1			5		6	
Las Marias.....	1			3		4	
Manati.....	1			13		14	3
Maricao.....			1	2		3	
Maunabo.....	1			3		4	
Mayaguez.....	1	1	3	31	2	38	4
Morovis.....	1			3		4	
Naguabo.....	1		7			8	1
Naranjito.....	1		3			4	
Ponce.....	1	2	2	46	5	56	8
Penuelas.....	1			3		4	
Patillas.....	2		1	3		6	1
Quebradillas.....	1			3		4	
Rio Piedras.....	1			10		11	3
Rio Grande.....	1			6		7	1
Rincon.....	1			3		4	
Sabana Grande.....	1			3		4	
San Sebastian.....	1			3		4	
San German.....	1		1	8		10	1
Salinas.....	1		1	5		7	2
Santa Isabel.....	1			5		6	1
San Juan.....	4	3	7	89	8	111	17
San Lorenzo.....	1			4		5	2
Toa Alta.....	1		1	4		6	1
Trujillo Alto.....	1			2		3	
Toa Baja.....		1	1	5		7	3
Utua8o.....	1		2	13		16	5
Vega Alta.....	1			3		4	2
Vega Baja.....	1			3		4	1
Vieques.....	1		1	12		14	
Yauco.....	1	1	1	14		17	3
Yabucoa.....	1			5		6	
Total.....	65	13	39	575	19	711	103

NOTE.—Of the 13 sergeants and 39 corporals, one of the former and four of the latter are detailed to the detective bureau.

Staff; chief, chief bureau of information, adjutant.

TABLE NO. 2.—*Statistics showing number of felonies committed by both sexes during the fiscal year ended June 30, 1911.*

Crimes.	Sentenced.		Acquitted.		Total arrested.
	Men.	Women.	Men.	Women.	
Murder.....	34	3	7	2	46
Attempt of murder.....	34	1	7		42
Infanticide.....	1	3			4
Profanation of graves.....	1				1
Robbery.....	4				4
Violation.....	13		7		20
Seduction.....	41	1	43		85
Bigamy.....	1				1
Crime against nature.....	3				3
Mutilation.....	7				10
Arson.....		1	3		4
Burglary.....	127		22		149
Falsification of documents.....	8		1		9
Grand larceny.....	62	1	17	1	81
Conspiracy.....	2				2
Cattle stealing.....	25		7		32
Smuggling.....	12		3		15
Extortion.....	1				1
Perjury.....	1		2		3
Fraudulent destruction of insured property.....			3		3
Riot.....	7		3		10
Crime against public treasury.....	4				4
Piracy.....	1				1
Law of elections.....	1				1
Libel.....	1				1
Incest.....			1		1
Total.....	391	10	129	3	533

TABLE NO. 3.—*Statement showing the number of arrests made, the sentences imposed, and the acquittals during the fiscal year ended June 30, 1911, for the following offenses:*

Offenses.	Acquittals.	Sentences.	Total arrested.
Murder.....	9	37	46
Attempt of murder.....	14	28	42
Assault and battery.....	659	2,418	3,077
Robbery.....	1	3	4
Violation.....	2	13	20
Rape.....	7		2
Seduction.....	43	42	85
Abandonment and neglect of children.....	11	9	20
Bigamy.....		1	1
Incest.....	1		1
Crime against nature.....		3	3
Gambling.....	1,254	8,005	9,859
Arson.....	3	1	4
Burglary.....	22	127	149
Falsification of documents.....	1	8	9
Counterfeiting.....			
Grand larceny.....	18	63	81
Petit larceny.....	249	1,407	1,656
Cattle stealing.....	7	25	32
Abuse of confidence.....	60	216	276
Smuggling.....	3	12	15
Extortion.....		1	1
False representation.....	44	170	214
Fraudulent destruction of insured property.....	3		3
False weights and measures.....	9	48	57
Malicious injury.....	110	157	267
Carrying concealed weapons.....	280	3,390	3,650
Cruelty to animals.....	394	2,680	3,074
Disorderly conduct.....	2,345	8,709	11,054
Violation of municipal ordinances.....	1,950	8,887	10,837
Violation of sanitary laws.....	451	2,511	2,962
Violation of road laws.....	249	1,861	2,110
Crimes committed against the executive power.....	8	20	28
Prostitution.....	7	25	32
Requisitioned.....		189	189
Fugitives from justice.....		49	49
Sunday closing.....	58	166	224
Having possession of burglarious instruments and deadly weapons.....	1	1	2
Lotteries.....	2	15	17
Violating sepulchres and the remains of the dead.....		1	1
Sale of liquor to habitual drunkards.....		2	2
Mayhem.....	3	7	10

TABLE NO. 3.—Statement showing the number of arrests made, the sentences imposed, and the acquittals during the fiscal year ending June 30, 1911, etc.—Continued.

Offenses.	Acquittals.	Sentences.	Total arrested.
Interference with public officers in the discharge of their duty.....	3	10	13
Escaping from prison.....		3	3
Gambling houses.....	3	28	31
Assignment houses.....		1	1
Keeping lost articles.....		1	1
Miscellaneous violations:			
Pharmacy law.....	59	20	79
Internal revenue.....	6	24	30
Public health and security.....	24	69	93
Profanation American flag.....		3	3
Against the public justice.....	38	66	104
Contempt of court.....	3	35	38
Violation of automobile laws.....	8	64	72
Fraud against treasurer of Porto Rico.....		8	8
Orders of arrests.....	4	15	19
Obscene sights.....	21	110	131
Adultery.....	29	49	78
Municipal law.....	3	4	7
Libel.....		1	1
Violation law of excise tax.....		3	3
Caution.....		3	3
Violation law of advertising.....		2	2
Law of elections.....	6	2	8
Dental regulations.....		2	2
Total.....	8, 465	42, 430	50, 895

TABLE NO. 4.—Statement showing the number of arrests made, the sentences imposed, and the acquittals for violations of automobile regulations during the fiscal year ended June 30, 1911.

Violations.	Acquittals.	Sentences.	Pending.	Totals.
Overspeeding.....	8	63	1	72
Not blowing horn.....		2		2
Not having license.....	1	4	1	6
Not having board.....	1	5		6
Violation of section 24, automobile regulations.....		1	1	2
Lamps not lighted.....	5	5		10
Collision with other vehicles.....	1	3		4
Running over persons.....	2		2	4
Running over animals.....	3	1		4
Carrying other person's board.....		1		1
Not having badge or license.....	1			1
Not having chauffeur badge.....		3	1	4
Total.....	22	88	6	116

TABLE NO. 5.—Insular police of Porto Rico—Appropriation report for the fiscal year ended June 30, 1911.

Subhead.	Total amount appropriated.	Transfers to.	Expended.	Transfers from.	Unexpended balance.
Salaries.....	\$386, 190		\$385, 721. 31		\$468. 69
Transportation.....	10, 000		9, 410. 69		589. 31
Incidentals.....	7, 500	\$2, 700	9, 649. 20		550. 80
Lighting.....	4, 000		2, 933. 91	\$900	166. 09
Stabling, keeping, etc.....	14, 400		11, 832. 59	2, 200	367. 41
Rent of quarters.....	12, 000		11, 533. 06	325	81. 94
Water.....	900	325	1, 123. 28		95. 72
Postage.....	1, 000	400	1, 400. 00		
	435, 990	3, 425	433, 670. 04	3, 425	2, 319. 96

Summary.

Appropriation.....	\$435, 990. 00	
Transfers to.....	3, 425. 00	
		\$439, 415. 00
Expended.....	433, 670. 04	
Transfers from.....	3, 425. 00	
Unexpended balance.....	2, 319. 96	
		439, 415. 00

Exhibit E.

STATISTICAL DATA CONCERNING CIVIL SERVICE OPERATIONS.

TABLE A.—Results of examinations held.

Examination.	Number of appli- cants.	Applica- tions. canceled.	Failed to report.	Pend- ing.	Number exam- ined.	Passed.	Not passed.		Per cent.		Appoint- ments.
							Failed.	Exami- nations canceled.	Passed.	Not passed.	
Assessor and internal-revenue agent ¹ .	64	24	2		38	13	20	5	34.21	65.79	12
Assistant engineer.	2				2	2			100		
Assistant physician, insane asylum ¹ .	2				1	1			100		
Assistant to sanitary officer.	6				6	5	1		83.33	16.67	1
Bookkeeper ¹ .	15	1			14	3	8	1	35.71	64.29	
Chainman.	4			1	3	3			100		
Chaufeur.	2				2	2			100		1
Clerk and translator, ² transfer ¹ .	2				2	1	1		50	50	
Clerk, first grade ¹ .	57	3	2	1	51	48	3		94.11	5.89	4
Clerk, registry of property ¹ .	23	6	1		17	5	12		23.41	70.59	6
Clerk, second grade ¹ .	13	4	7	1	131	123	3	5	83.89	6.11	13
Clerk, second grade, promotion, ¹	2				2	2			100		
Clerk, third grade ¹ .	122	9	3	4	113	89	18	6	78.76	21.24	8
Draftsman ¹ .	2				2	2			100		1
Electrician ¹ .	1				1	1			100		1
Engine driver.	9	2		1	6	5	1		83.33	16.67	4
Hellographer.	1				1	1			100		1
Inspector of buildings.	1	1				1			100		
Inspector of construction.	2	1			2	2			100		
Inspector of masonry.	2				2	2			100		
Jailer ¹ .	11	1			10	3	4	3	30	70	3
Levelman.	4				4	4			100		
Lineman.	20	5		4	11	11			100		3
Medical inspector ¹ .	4				4	4			100		
Overseer.	15	2			13	13	1	3	75	25	1
Plumbing inspector ¹ .	8				8	8			100		6
Police papataz.	89	25		4	60	60			100		41
Practitioner.	6	1		5							1
Prison guard ¹ .	181	71			110	42	55	13	38.18	61.82	21
Road foreman.	55	13		1	41	36	5		87.80	12.20	24
Rodman.	4				4	4			100		2
Stenographer ¹ .	73			3	70	9	61		12.95	87.05	5
Stenographer, ² transfer ¹ .	2				2	2			100		

Semi-skilled and unskilled laborers.....	101	7	2	92	77	15	83.69	16.31	.....
Student nurse (unclassified) ¹	2	1	1	2	2	1	100	.....	.....
Superintendent of construction ¹	2	1	1	1	1	1	100	100	.....
Superintendent of penal institutions ¹	14	1	1	13	1	12	7.69	92.31	1
Teacher, charitable and penal institutions ¹	35	2	1	32	19	13	59.37	40.63	9
Telegrapher ¹	53	2	1	53	53	2	100	.....	53
Telegraph messenger.....	2	2	2	2	2	2	100	.....	2
Telephone operator.....	7	7	7	7	7	7	100	.....	2
Transitman.....	8	8	8	8	7	7	12.50	87.50	.....
Translator ¹	5	1	1	4	2	2	50	50	.....
Traveling inspector.....	50	2	2	46	32	14	69.56	30.44	7
Typewriter ¹	3	1	1	1	1	1	100	.....	1
Veterinary inspector ¹	1	1	1	1	1	1	100	.....	1
Visiting physician.....	1	1	1	1	1	1	100	.....	1
Total.....	1,224	183	27	995	696	286	69.94	30.06	234

* Noncompetitive; for transfer or promotion.

¹ Written examination.

TABLE B.—*Changes in the Porto Rican civil service, fiscal year ending June 30, 1911.*

[Character of change: C., classified service; U., unclassified service.]

	Governor.		Police.		Secretary.		Justice.		Treasury.		Auditor.	
	C.	U.	C.	U.	C.	U.	C.	U.	C.	U.	C.	U.
Probational and original appointments.....		1	3	104	2	2	12	59	31	.....	1	3
Reinstatements.....				10					2	.....	
Transfers.....			1		1	3	1		3	.....	
Transfers from United States civil service.....	1				16						1	
Promotions.....				36	37		8	4	62	.....	4	1
Reductions.....									1	1	3	
Temporary appointments.....	1			279	39		23	72	57		4	
Appointments from United States register.....		1	6	127	18		28	110	63		3	3
Total.....	1	3	10	556	113	5	72	245	219	1	16	7

	Interior.		Education. ¹		Health, charities, and corrections.		Civil service commission.		Total.	
	C.	U.	C.	U.	C.	U.	C.	U.	C.	U.
Probational and original appointments	173	2	8	.....	60	.....	1	1	291	172
Reinstatements.....	32				17				51	10
Transfers.....	2		2	1	2	1			12	5
Transfers from United States civil service.....					1				18	1
Promotions.....	88		3		22				224	41
Reductions.....	8		1						13	1
Temporary appointments.....	111		4		70		9		318	351
Separations.....	209	1	12	2	91		5		435	244
Appointments from United States register.....	1								1	.....
Total.....	624	3	30	3	263	1	15	1	1,363	825

¹ Excluding the teachers.TABLE C.—*Distribution of positions and salaries in classified and unclassified service, based on appropriation, fiscal year 1911-12, excluding sanitary law.*

Branch of the service.	Classified service.		Unclassified service.	
	Number of positions.	Salaries.	Number of positions.	Salaries.
Executive Council.....			13	\$27,990
House of delegates.....			42	19,580
Governor.....	2	\$800	3	12,100
Police.....	11	10,460	734	352,150
Secretary.....	32	47,800	2	7,000
Attorney general.....	16	23,020	3	10,000
Treasurer.....	175	183,800	5	14,600
Auditor.....	26	38,410	3	8,600
Interior:				
Appropriation bill.....	144	118,500	90	9,940
Road construction.....	146	83,492		
Irrigation service.....			82	123,640
Education.....	41	77,220	1,851	750,920
University of Porto Rico.....			60	50,345
Insular library.....			3	2,880
Health, charities, and correction.....	243	157,704	121	24,016
Civil service commission.....	5	4,260	3	5,400
Judiciary.....	31	26,100	158	225,740
Registrars.....	37	20,440	10	25,500
Miscellaneous.....			5	2,560
Total.....	909	792,066	3,188	1,679,961

TABLE D.—*Table showing number of positions in the Porto Rican civil service held by persons not natives of Porto Rico, and salaries, by departments, excluding sanitary service.*

Branch of the service.	Number of positions.	Total salary.
Executive Council	4	\$8,200
House of delegates.....	1	300
Governor.....	5	14,700
Insular police.....	3	8,300
Secretary.....	25	41,880
Attorney general.....	6	15,200
Treasurer.....	44	73,125
Auditor.....	10	24,000
Interior.....	60	116,770
Education.....	173	161,500
University of Porto Rico.....	32	39,550
Insular library.....	1	1,200
Health, charities, and corrections.....	1	1,300
Judicial service.....	11	30,550
Civil service commission.....	1	3,000
Total.....	377	529,575



APPENDIX II.

REPORT OF THE SECRETARY OF PORTO RICO.

OFFICE OF THE SECRETARY,
San Juan, P. R., August 15, 1911.

SIR: A continued increase in the amount of current business requiring the attention of the Governor, and a number of new undertakings, have added to the duties devolving upon his executive bureau, the office of the secretary of Porto Rico, to say nothing of the increase in the regular work of this department. The lull usually apparent in Government offices after the close of the legislature, during the summer months, has been as conspicuous by its absence in this as in other departments of the insular Government. Much credit is due the legislature for its response to the request for additional appropriation for clerical assistance, without which it would have been impossible to comply with many of the immediate demands made upon us during the year.

The measures passed during the special session of September, 1910, and during the regular session in 1911, comprising in all 104 acts and resolutions, were assembled, copies made, indexed, and printed in both the English and Spanish languages within 60 days after their passage, as required by law.

Publication of the Official Gazette in bimonthly issues in English and Spanish has continued up to date. The context has been extended to embrace a concise account of nearly all the activities of the numerous branches of the insular Government that can be so recorded and in which the public may be interested, including syllabi of current decisions of the supreme court, opinions of the attorney general, and minutes of the proceedings of various official boards and commissions.

Work upon the classification and indexing of archives of the Spanish administration, the custody and care of which was imposed upon this Government by the treaty of Paris, and for which provision was made in the budget of 1909-10, has progressed as fast as could be expected with the clerical force furnished for that purpose. The undertaking involves the handling and examination of a confused mass of something like 400,000 documents thrown together in boxes and bundles. Among them were 1,500 packages of accounts, without marks or labels to indicate their nature or the year to which they pertained. They have been arranged and classified in alphabetical and chronological order, and so marked as to make convenient reference possible. Work on the records of the Spanish governor general's office was commenced during the year and up to date nearly 9,000 cases have been segregated, classified, and indexed on cards. It has not been possible as yet to start on the records of the department of public finance, the provincial deputation, or of the tribunals, all of which, and especially those of the department of public finance, contain many documents of importance. At the present rate of progress it is estimated that three more years will be required so to complete this task as to enable the location of the documents in these archives when required, information from which is frequently requested by Government officials and the public.

A new edition of the Register of Porto Rico was completed during the year and over 2,000 copies have been distributed where they would do the most good in furnishing information concerning Porto Rico, its government, commerce, industries, and resources, in the island and in the United States. The interest it has awakened is indicated by numerous letters of inquiry for further information constantly being received.

Another undertaking of importance to which much careful attention is being devoted by this department is a compilation of the laws of Porto Rico. The work was inaugurated by the Bureau of Insular Affairs, which assembled the various acts in force in preliminary form and prepared a tentative index. This office then undertook, with the advice of the office of the attorney general, a careful comparison of the assembled statutes with the original acts, making such amendments, insertions, and other

changes as were necessary to make the compilation correct up to the date of the closing of the last legislative assembly. A large part of the work is now in type, but the task, which is long and painstaking, will probably not be completed before the 1st of January, 1912, when the first comprehensive compilation of existing laws of Porto Rico will be presented.

The returns of the election of 1910, recorded in accordance with law in the office of the secretary of Porto Rico, showed a total registration of 221,816 voters. For the office of Resident Commissioner from Porto Rico in Washington 163,568 votes were cast, 100,634 by members of the Union party, 58,572 by Republicans, 3,352 by "Lopiztas," a branch of the Union party, and 5,722 for independent candidates; a Union party majority of 45,414, including the votes of the "Lopizta" branch, which supported the original organization for this candidate.

The work involved in the registration of corporations has increased both on account of the number of documents presented and by reason of the greater care that has been exercised in their examination to see that they complied in all respects with the laws applicable thereto. The various positions taken by this office in the past with respect to the extent of its authority to pass upon the correctness of documents presented by corporations for registration have varied to such an extent that some incorporators entertained the opinion that no matter whether documents complied with the law or not it was the duty of the secretary to accept them as submitted and issue the prescribed certificate of registration. For this reason insistence that the duties and powers of the secretary of Porto Rico compelled him to ascertain whether corporation papers submitted were legally correct, and to refuse their acceptance if not, lead to several controversies upon the subject. The matter was finally submitted to the Attorney General, who sustained the contention of this office, and in his opinion stated that—

"It is the duty of the secretary of Porto Rico, when articles of incorporation are presented to him for filing, to ascertain not only whether said articles contain all of the information required by the laws of Porto Rico, but he should also examine the powers and purposes of the corporation as set forth in its articles, and if he finds that some of the objects and powers stated in the articles are expressly prohibited by or are inconsistent with the law, he shall refuse to file the articles of incorporation, and of course should not issue a certificate until the articles have been properly corrected."

A similar policy has been pursued with respect to annual reports, and since this office has made this stand known and has consistently maintained it there has been much less dissatisfaction, although there are still a number of corporations from which improperly prepared reports were received in the past whose records still remain incomplete. Those which show an inclination to correct them are being dealt with leniently. In some cases, however, where indifference or refusal has been met with the papers have been referred to the Attorney General to commence appropriate legal proceedings.

In this connection a revision of the corporation laws by the last legislature, and the enactment of other provisions into one comprehensive act, makes the requirements less confusing and the proper preparation of necessary documents much easier, so that when they are submitted for registration this office does not have many of the difficulties it formerly encountered in endeavoring to compel corporations to file their papers in proper form.

Under the authority of a royal decree of June 13, 1888, charitable and social organizations were allowed to incorporate and were duly registered and recognized as legal corporations. The royal order was analogous in its scope and intent to corporation and similar laws of the various States under which certain societies are organized there, and as these laws have been held to be of a political and prerogative nature, this office has maintained that the provisions of the royal decree referred to ceased to be valid upon the change of sovereignty, and that in the absence of subsequent legislation no authority existed either for the organization or for the registration of charitable or social organizations. As there were a number of societies in Porto Rico performing the functions for which they were established, without legal status, however, and others desired to organize, this office drafted a law to cover the deficiency, which was passed by the last legislature under the title of "An act to incorporate associations not for pecuniary profit," under which registrations are now being made.

A list of the 21 foreign and 27 domestic corporations registered in this office during the year will be found in the attached statements numbered 1 and 2.

In accordance with the provisions of the Political Code, 54 United States patents and trade-marks and 63 domestic trade-marks were registered.

Fees were collected during the year by means of internal-revenue stamps, attached to the documents for which they were paid, as follows:

Registration of corporations and certified copies of documents.....	\$6,084.25
Registration of domestic trade-marks.....	894.00
Passports.....	130.00
Miscellaneous (including registration of United States patents and trade-marks, certificates, etc.).....	399.00
Total.....	7,507.25

Receipts from the sale of law books and subscriptions to the Official Gazette aggregated \$1,220.45.

The work of the bureau of supplies, printing, and transportation during the past year was more than double that of the previous year. The value of its transactions during 1909-10 was \$104,028.74, and during 1910-11 \$243,596.83. Several increases in plant and equipment have been necessary. The printing establishment now has in operation four linotype machines, additional presses, and other new machinery. Notwithstanding this increase in facilities it is frequently necessary to keep the printing plant in operation nights to enable it to fill the orders for work from Government departments. The value of printing done during the year reached \$39,048.05. The increase in the purchases for various branches was further augmented by undertaking the acquisition of material and equipment for the irrigation project. The transactions of the supply department during the year are represented by a turnover of \$198,364.67. The transportation department furnished 79,822 kilometers of transportation by automobile to Government officials.

An innovation has been made in this bureau in offering to young Porto Ricans an opportunity to learn the printers' trade. Any who show an aptitude and desire to learn the trade are given work to do under experienced printers. The tasks, simple at first, are made more complex as the ability of the student increases. He is at the same time paid compensation in proportion to the character and amount of work he turns out. It is small at first, but it does not take those who are diligent long to develop enough efficiency to enable them to rank with the regular workmen.

Expenditures for salaries in the secretary's office during the year were \$24,783.33, and for contingent expenses, including postage, printing, etc., \$2,917.39; in all \$27,700.72. No appropriation is made by the legislature for the bureau of supplies, printing, and transportation, funds for its maintenance being secured by means of an appropriate surcharge upon the cost of business performed by it for other branches of the Government. Hence the only actual appropriation made by the legislature for this department is that furnished to cover the expenses of the secretary's office proper.

In conclusion, I wish to take advantage of this opportunity to make my appreciation of the loyal support of the employees of this department a matter of record. They have been called upon repeatedly to perform unusual tasks, requiring much more of their time than the six and one-half hours per day specified by law, but invariably they have cheerfully devoted their best efforts to the public service.

Respectfully,

M. DREW CARREL,
Secretary of Porto Rico.

The GOVERNOR OF PORTO RICO, *San Juan, Porto Rico.*

STATEMENT NO. 1.—Foreign corporations registered in the office of the secretary of Porto Rico during the fiscal year 1910–11.

Name.	Location.	Agent.	Address.	Principal purposes.	Paid in capital.	Total authorized capital stock.
The Central San Cristobal.	Greenwich, Conn.	Edwin E. Olding.	Naguabo	Sugar.	\$3,000.00	\$1,000,000.00
Phoenix Assurance Co. (Ltd.).	London, England.	Müllenhoff & Korber.	San Juan.	Insurance.	1,650,111.00	13,635,446.00
United States Casualty Co.	New York City.	E. B. Wilcox.	do.	do.	500,000.00	500,000.00
Reading Iron Co.	Harrisburg, Pa.	Waldemar Hepp.	do.	Iron and steel manufactur-	1,000,000.00	1,000,000.00
Juanita Sugar & Coffee Plantation Co.	New Brunswick, N. J.	Julio F. Anduze.	Las Marias	Sugar and coffee.	10,000.00	100,000.00
Toa Alta Citrus Fruit Co.	Ferry, N. Y.	Wm. W. Boyd.	San Juan.	Fruits.	1,000.00	75,000.00
Horseshoe Valley Fruit Co.	Newark, N. Y.	Geo. E. Williams.	Vega Baja.	do.	18,105.00	30,000.00
German Commercial Accident Co.	Philadelphia, Pa.	O. M. Wood.	San Juan.	Insurance.	100,000.00	100,000.00
Bancroft, Ross & Sinclair Co. (Ltd.).	New Orleans, La.	L. J. Barthelmy.	do.	Machinery.	300,000.00	200,000.00
Bank of Nova Scotia.	Haliifax, N. S.	Blair Robertson.	do.	Banking.	3,000,000.00	3,000,000.00
Morovis Plantation.	Boonville, N. Y.	Wm. A. Griffith.	Manati.	Agricultural products.	14,400.00	50,000.00
Atlas Assurance Co. (Ltd.).	London, England.	J. T. Silva & Co.	San Juan.	Insurance.	1,320,000.00	10,700,000.00
Suburban Fruit Co.	New York City.	Emil Frehett.	Rio Piedras	Fruits.	21,000.00	10,000,000.00
London & Lancashire Fire Insurance Co.	Liverpool, England.	Fr. Schomberg.	San Juan.	Insurance.	1,320,025.00	15,000,000.00
The Royal Exchange Assurance.	London, England.	J. Ochoa y Hno.	do.	do.	3,446,009.45	10,000,000.00
The Fajardo Sugar Grower's Association.	New York City.	Jorge Bird y Arias.	Fajardo.	Sugar.	302,000.00	400,000.00
Santurce Tobacco Co.	Orange, N. J.	Gregorio López Falco.	San Juan.	Manufacture and growing of tobacco.	1,000.00	10,000.00
The Yorkshire Insurance Co. (Ltd.).	York, England.	Sucesores de Frontera, S.	Mayaguez.	Insurance.	378,285.00	2,882,850.00
The Texas Co.	Beaumont, Tex.	an C. Travieso, Jr.	San Juan.	Oil.	27,000,000.00	36,000,000.00
Providence Washington Insurance Co.	Providence, R. I.	J. T. Silva & Co. S. en C.	do.	Insurance.	750,000.00	1,000,000.00
San Juan Fruit Co.	Dunkirk, N. Y.	Frank H. Beardsley.	do.	Fruits.	22,500.00	100,000.00
Total.					40,970,125.45	95,811,596.00

REPORT OF THE SECRETARY.

79

Name.	Location.	Principal purposes.	Paid in capital.	Total authorized capital stock.
Compañía Teatral de Aguadilla.....	Aguadilla.....	Amusements.....	\$1,000.00	\$12,000.00
Arecibo Ice & Soda Water Co.....	Arecibo.....	Manufacture of ice, soda water, etc.....	8,400.00	15,000.00
The Times Publishing Co.....	San Juan.....	Newspaper and general publishing.....	12,200.00	75,000.00
F. Virella Uribe Drug Co.....	Arroyo.....	Drugs.....	5,000.00	50,000.00
Porto Rico Brewing Co.....	San Juan.....	Brewing and distilling.....	1,000.00	250,000.00
Porto Rico Progress Publishing Co.....	do.....	Publishers.....	1,000.00	50,000.00
Sociedad Industrial La Unión.....	do.....	Foodstuffs.....	6,000.00	25,000.00
Asociación Constructora del Edificio Casino de Puerto Rico.....	do.....	Construction and lease of building for Casino of Porto Rico.....	1,000.00	100,000.00
Plata Sugar Co.....	do.....	Sugar.....	1,600.00	500,000.00
The Woodsum Fruit Co.....	Arecibo.....	Fruits.....	1,000.00	30,000.00
Compañía Curtidora de Puerto Rico.....	San Juan.....	Leather.....	15,000.00	200,000.00
City Club.....	do.....	Lease of building, operate café.....	2,600.00	15,000.00
Ponce Mineral Water Co.....	Ponce.....	Aerated water, etc.....	10,000.00	20,000.00
Casino de Puerto Rico.....	San Juan.....	Casino.....	1,000.00	10,000.00
Puerto Rico Distilling Co.....	Arecibo.....	Distilling.....	267,000.00	500,000.00
Porto Rico Railway, Light & Power Co.....	San Juan.....	Electric light, power, and transportation.....	3,000,000.00	3,000,000.00
Porto Rico Construction Co.....	do.....	General construction.....	1,450,000.00	200,000.00
Compañía Azucarera del Toca.....	do.....	Sugar.....	50,000.00	500,000.00
Atlas Line.....	Ponce.....	Automobile transportation.....	2,010.00	4,000.00
The Veve Sugar Co., Corporation.....	San Juan.....	Sugar.....	3,000.00	300,000.00
Southern Laboratory.....	Ponce.....	Manufacture of medicine.....	1,000.00	50,000.00
Campalagro Fruit Co.....	San Juan.....	Fruits.....	1,000.00	35,000.00
Aguadilla Fruit Corporation Co.....	Aguadilla.....	Automobile transportation.....	1,000.00	25,000.00
Bayamon Fruit Grower's Association of Puerto Rico.....	Toa Baja.....	Fruits.....	1,400.00	25,000.00
Martinez Bar & Ram Co.....	San Juan.....	Bar run.....	2,000.00	25,000.00
Central.....	San Juan.....	Sugar.....	3,000.00	1,500,000.00
The Loma Fruit Co.....	Rio Piedras.....	Fruits.....	1,000.00	50,000.00
Total.....			2,006,910.00	7,568,000.00



APPENDIX III. REPORT OF THE TREASURER.

OFFICE OF THE TREASURER,
San Juan, P. R., July 1, 1911.

SIR: I have the honor to transmit the following report for the fiscal year ending June 30, 1911.

I repeat from my last report with still greater assurance: the year just closed, "whether considered from the standpoint of the treasury or that of general conditions and prospects, has been a most encouraging one. This condition is due to a number of causes: The clean-cut business methods of the present insular administration, the carrying out of the principles of conservation in their broad sense, whether applied to the natural resources of the island or its efficient administration, the bountiful crops, which for the most part have been sold at remunerative prices, and the freedom from calamity."

BUREAU OF ACCOUNTS.

TABLE 1.—*Actual net income of the Insular Government, by main categories, July 1, 1906, to June 30, 1911.*

Items.	Fiscal year ending June 30—				
	1907	1908	1909	1910	1911
Customs.....	\$1,138,555.61	\$979,990.43	\$803,386.35	\$879,362.43	\$1,065,998.95
Excise taxes.....	1,952,070.95	1,917,415.27	1,943,016.39	2,071,066.82	2,419,880.51
General property tax ¹	171,805.37	178,076.59	122,283.33	127,245.20	136,522.07
Inheritance tax.....	10,705.27	8,123.61	10,942.08	25,160.51	15,047.44
3 per cent tax on insurance premiums.....	13,272.61	14,555.11	15,218.11	17,334.53	24,911.45
Miscellaneous.....	251,831.97	273,380.24	285,265.49	337,083.43	331,664.92
Total.....	3,538,241.78	3,371,541.25	3,180,111.75	3,457,252.92	3,994,025.34
Repayments.....	210,285.21	183,257.54	250,887.89	280,636.95	434,878.42
Total including repayments	3,748,526.99	3,554,798.79	3,430,999.64	3,737,889.87	4,428,903.76

¹ The Insular Government retained 15 per cent of the general property tax in 1907 and 1908 and only 10 per cent in 1909, 1910, and 1911.

INSULAR RECEIPTS AND EXPENDITURES.

The above table shows an increase of total receipts, excluding repayments, over the fiscal year 1909-10, of \$536,772.42, and over the highest previous year, that of 1906-7, of \$455,783.56. The only item which did not reach the figures of 1907 was customs receipts, though there was an increase in this item over the previous year of \$186,636.52. I shall stop making pessimistic predictions as to the amount of customs receipts so long as prosperous times continue on the island. Receipts from excises increased \$348,813.69 over last year, \$200,000 of which is due, it is estimated, to changes in the law which increased the tax on alcohol, as a result of which dealers stocked up before the law went into effect on July 1, 1911. The receipts from all other items except miscellaneous and tax on inheritances show healthy normal increases. The Insular Government derives little if any benefit above the cost of collection from the property tax. This table shows that the net income for 1911, excluding repayments and the \$200,000 mentioned above, was \$336,773.42 more than the previous record year of 1906-7.

Receipts and disbursements of the Insular Government will be found in Exhibit 3, hereto attached. This table is made up from the monthly accounts current

of receipts and expenditures as rendered to the auditor of Porto Rico for the year. It shows the balance on hand at the beginning of the year, receipts from all sources, both ordinary and trust fund, including transfers, with a total including the balance on hand at the beginning of the year. It is mainly interesting as showing the gross operations of the Insular Government for the year.

The balances on hand at the end of each fiscal year from June 30, 1907, to June 30, 1911, are shown in the following table:

TABLE 2.—*Balances on hand, end of year, classified.*

Items.	Fiscal year ending June 30—				
	1907	1908	1909	1910	1911
Cash balance available for expenditures.....	\$1,009,173.35	\$1,072,326.39	\$526,102.52	\$711,022.37	\$1,214,000.67
Due from municipalities and school boards.....	203,964.91	455,557.95	596,591.88	529,403.37	447,386.01
Trust funds.....	1,421,240.21	930,366.04	3,172,679.92	2,918,025.84	2,801,443.58
Total.....	2,634,378.47	2,458,250.38	4,295,374.32	4,158,451.58	4,462,830.26

The net cash balance available for expenditure June 30, 1910, was \$711,022.37, and June 30, 1911, \$1,214,000.67, an increase of \$502,978.30, and this in the face of increased appropriations and expenditures.

However, this should not cause us to become too optimistic, as the following analysis will show. The possibilities of income from the present laws as regards thoroughness of execution have been about exhausted. Then the amount due from the municipalities and school boards decreased the past year from \$529,403.37 to \$447,386.01, or \$82,017.36 which should be interpreted as using up that much of our surplus. As explained above, the increase in revenues of \$200,000 estimated as due to changes in the excise law will reduce the revenues for 1911-12 a like amount.

A reasonable estimate places the increase of expenditures due to the "law on sanitation" at \$400,000, of which \$200,000 must be paid from the insular treasury not counting the amount of approximately \$160,000 to be paid by the municipalities nor the \$40,000 already appropriated for similar services in the department of health, charities, and correction. This is a growing, progressive government. To make its income adequate to meet the increasing duties that will fall upon it nearly every department of the Government will need increased and increasing appropriations, some of them by many thousands of dollars. A careful conservative estimate of the income and of the outgo have been made for the year 1911-12—more liberal as to income than I would care to base a budget on—with the following result: The total estimated expenditures for the present fiscal year is \$4,125,000 and the estimated receipts \$3,820,000, or a falling off in the amount available for expenditure of over \$500,000, leaving on July 1, 1912, in the neighborhood of \$800,000 available for expenditure. The fiscal affairs of the island are becoming so complex that good business judgment demands that there should be at the close of any fiscal year at least \$1,000,000 available for expenditure. It must be remembered that the nearly half a million dollars loaned to municipalities and school boards—a slow asset of the Insular Government—is being entrenched on at the rate of nearly \$100,000 a year. Either one of three things seems certain: (1) The income must exceed all reasonable expectations; (2) new taxes must be levied; (3) the necessary activities of the Government held down, or financial embarrassment may speedily confront us. The Insular Government should have embarked on a general scheme of sanitation only after additional financial arrangements had been made for the purpose. The next legislature should correct this mistake.

The principal item in the trust fund is the irrigation fund which was opened with a balance of \$3,014,966.67 on February 9, 1909. Interest has been received and credited to this fund, to June 30, 1911, amounting to \$146,217.59, and interest paid out on irrigation bonds and charged to this fund amounting to \$300,000, or a net loss to date of \$153,782.41. As treasurer, in 1909 when the irrigation bonds were authorized, I advised the then governor, Mr. Post, to sell the bonds in installments as the money was needed, and by so doing many thousands of dollars otherwise to be paid out in interest would have been saved. This was not done; but of course at that time no one could absolutely foretell the favorable bond market. The expenditures from the

irrigation fund in 1909 amounted to \$129,998.61, in 1910 to \$255,434.10, and in 1911 to \$581,023.29, a total of \$966,456. Rapidly increasing expenditures from this fund may be expected as the work progresses. In fact I have been informed by the chief engineer that a very large part of it will be expended during this fiscal year.

TABLE 3.—*Public indebtedness of all kinds, Insular Government, municipalities, and school boards of Porto Rico, June 30, 1911.*

Items.	Insular Government.	Special irrigation district.	Municipalities.	School boards.	Total.
Bonded indebtedness.....	\$1,225,000.00	\$3,000,000.00	\$1,100,000.00	.....	\$5,325,000.00
Less cash on hand in sinking and redemption funds.....	232,962.54	.....	738,574.01	.....	971,536.55
Net bonded indebtedness.....	992,037.46	3,000,000.00	361,425.99	.....	4,353,463.45
Floating and miscellaneous indebtedness.....	.....	.....	33,557.96	.....	33,557.96
Indebtedness to Insular Government and trust funds.....	.....	.....	328,164.66	\$158,481.61	486,646.27
Total.....	992,037.46	3,000,000.00	723,148.61	158,481.61	4,873,667.68
Less amount due Insular Government and trust funds by local government.....	486,646.27	.....	.....	.....	486,646.27
Cash on hand available for expenditures.....	505,391.19	3,000,000.00	723,148.61	158,481.61	4,387,021.41
	1,214,000.67	.....	285,160.92	181,622.07	1,680,783.66

After reducing the actual debt of the Insular Government by the cash on hand in sinking and redemption funds and crediting the account by the amounts due from municipalities and school boards, there remains only the small amount of \$505,391.10; deduct this amount from \$1,214,000.67, the cash on hand June 30, 1911, and it is seen that the Insular Government is, where all good financial concerns should be, with a handsome surplus on the right side of the ledger.

The tax of one-tenth of 1 per cent now being imposed to liquidate the road loan will not only give a sum sufficient to pay off the \$800,000, as shown in the table, but also pay off the bond issue of \$425,000 authorized by the last legislative assembly and leave a large surplus besides.

In regard to the \$3,000,000 indebtedness for irrigation purposes, attention is drawn to the fact that a special tax will be levied for the purpose of paying off this amount in the district that is to be benefited by the irrigation system. The present value of the lands and sugar factories in this district is more than \$6,000,000, which on completion of the system will probably be at least \$11,000,000, so that while the Insular Government is responsible for this debt it is very probable that it will never be called upon to pay it. The legislative session of 1911 empowered the treasurer of Porto Rico to issue additional bonds of the people of Porto Rico, when needed, to an amount not exceeding \$1,000,000 to complete this system.

DEPOSITORIES.

TABLE 4.—*Custody of funds of Porto Rico for the fiscal year ending June 30, 1911.*

American Colonial Bank of Porto Rico, San Juan, P. R.....	\$616,987.29
Banco de Puerto Rico, San Juan, P. R.....	100,000.00
Banco Territorial y Agrícola de Puerto Rico.....	15,000.00
Bank of Nova Scotia, San Juan, P. R.....	250,000.00
First National Bank of Porto Rico, San Juan, P. R.....	100,000.00
The Royal Bank of Canada, San Juan, P. R.....	975,000.00
Credito y Ahorro Ponceño, Ponce, P. R.....	50,000.00
J. & W. Seligman & Co., New York, N. Y.....	1,500,000.00
The National City Bank of New York, New York, N. Y.....	408,456.96
Total.....	4,015,444.25

Table No. 4 shows the amounts of cash in the hands of the different depositories June 30, 1911. These deposits are protected by surety bonds and high-grade securities

held as collateral based on letter contracts approved by the law officer of the bureau of insular affairs and the attorney general of Porto Rico. Regarding collateral securities, the following rules have been laid down: United States Government and Government of Porto Rico bonds will be accepted at par; New York City bonds will be accepted at 15 per cent margin in excess of amount of cash on deposit; and bonds which are a legal investment for New York and Massachusetts saving banks will be accepted at 20 per cent margin. The deposit with the Banco Territorial y Agrícola is protected by mortgage bonds of that bank in double the amount of their deposit. These bonds sell in the open market at a little above par. No industrial securities are accepted as collateral, and all deposits are subject to call by sight draft.

The insular depositories pay interest as follows: Banco de Puerto Rico, 3 per cent; Banco Territorial y Agrícola, 3 per cent; Crédito y Ahorro Ponceño, 3 per cent; the Royal Bank of Canada, 3 per cent on \$550,000 and 2½ per cent on \$425,000; Union Bank of Halifax, 3 per cent; J. & W. Seligman & Co., 2½ per cent; the National City Bank of New York and the American Colonial Bank of Porto Rico pay 2 per cent only.

In the case of the National City Bank of New York, the lower rate was given because all transfers of funds to the American Colonial Bank of Porto Rico, as well as most New York payments, are made by drafts against that bank.

The American Colonial Bank is the only depository on the island which carries an open account with the Government. All accounts owed in the island are paid through this bank. Insular receipts are also paid into this bank, which has a number of agencies located in convenient parts of the island for that purpose. On an average I would say that there are about \$100,000 deposited in the different agencies, on which the bank is paying interest without receiving any benefit. Also large collections that are made for the municipal governments and school boards are deposited too short a time for the bank to realize any benefit, as there is no demand for call money here. In view of these facts the American Colonial Bank pays but 2 per cent.

The fact that all the funds of the Insular Government have not been deposited in the local banks has at times been criticized on account of the supposed lack of cash in circulation in the island. I would be pleased and have proposed to deposit all insular funds at present in the hands of depositories in the United States in the banks here in Porto Rico, under reasonable conditions as regards security and rate of interest. I presume it has not been to the interest of the banks to meet these conditions.

MISCELLANEOUS RECEIPTS.

In Exhibit No. 8 will be found the receipts from miscellaneous sources in detail, in which some healthy increases are noted: In 1910 the receipts from the insular telegraph amounted to \$57,924.51, in 1911 to \$66,354.47; licenses to automobile owners produced in 1910 \$2,565, and in 1911 \$5,504.00, an increase of over 100 per cent. In 1910 harbor and dock fees brought in \$36,320.35, and in 1911 there was derived from this source \$50,926.81, an increase of 40 per cent.

In addition to the above tax, automobiles pay a property tax at the regular rate. These vehicles do tens of thousands of dollars damage to the roads, and I would respectfully recommend to the next legislature that the license tax should be greatly increased.

TAXES.

Corporation property tax remaining uncollected June 30, 1907, 1908, 1909, 1910, and 1911.

Pertaining to fiscal year—	Original charge.	1907	1908	1909	1910	1911
1906-7.....	\$120,138.25					
1907-8.....	182,753.30		\$2,112.66	\$1,762.28	\$158.50	
1908-9.....	275,583.88			9,674.86	1,742.09	\$1,300.40
1909-10.....	297,257.82				3,230.78	1,227.20
1910-11.....	293,106.45					1,663.62
Total.....			2,112.66	11,437.14	5,131.37	4,191.22

Of the total corporation tax from 1907 to 1911, inclusive, \$4,191.22 is shown as uncollected June 30, 1911, \$3,600 of which is assessed against a corporation claiming that the tax is illegal, and the case is in the hands of the United States Supreme Court; \$127.60 is in the hands of the attorney general for collection; \$415.62 is under embargo; and the balance of \$48 will be collected. The corporation tax has more than doubled since 1907.

TABLE 5.—*Amounts collected and distributed by the treasurer on account of all taxes imposed on property, fiscal years 1910 and 1911, showing application of each tax and rate of assessment per \$100.*

	Rate of assessment per \$100.	Fiscal year.	
		1910	1911
	<i>Cents.</i> 110 to 170		
Grand total.....		\$1,647,188.49	\$1,776,614.97
On account of Insular Government.....	20	252,435.34	269,488.22
For collection charges.....	10	127,245.20	135,105.71
For redemption of road bonds ¹	10	125,190.14	134,382.51
On account of municipalities.....	67.5 to 117.5	992,315.96	1,073,519.46
For general purposes.....	60.3	766,388.53	824,004.04
For construction and repair of roads.....	7.2	86,364.54	91,363.55
For redemption of municipal bonds ¹	20 to 50	139,562.89	158,151.87
On account of school boards.....	27.5 to 32.5	402,437.19	433,607.29
Regular school fund.....	22.5	282,238.97	303,364.25
Special school tax ¹	5 to 10	120,198.22	130,243.04

¹ Items marked thus are special or temporary taxes; all others are general taxes.

The rate of the "school tax" was one-tenth of 1 per cent in 63 municipalities, and five one-hundredths of 1 per cent in the remaining 3 municipalities.

The rate of the "bond-redemption tax" was fifty one-hundredths of 1 per cent in Mayaguez; forty one-hundredths of 1 per cent in San Juan; and twenty one-hundredths of 1 per cent in Ponce and Arecibo.

The total tax rate was \$1.70 in Mayaguez; \$1.60 in San Juan; \$1.40 in Ponce and Arecibo; \$1.20 in 59 other municipalities; and \$1.15 in the remaining 3 municipalities.

All property within a municipal district, whether real or personal, is assessed on actual valuation—not valuation at forced sale and not cost—and pays the same rate of tax. No distinction is made between urban and rural real estate or between personal and real property, all being assessed at a uniform rate.

In addition to the foregoing taxes, all of which are assessed and collected by the Insular Government, two other kinds of taxes are levied by the municipal councils within limits prescribed by a general insular law and collected by municipal treasurers. These are the industrial and commercial license tax and the tax on the sale of meats. The income derived from these two forms of taxation is applied entirely to local purposes. The insular treasury department receives, however, the annual liquidation reports rendered by the municipal comptrollers which enable me to present the following complete statement of the income received by all branches of government in Porto Rico during the fiscal years 1910 and 1911, as shown in Table No. 6.

[NET INCOME.]

TABLE 6.—*Net income of Insular Government, municipalities, and school boards of Porto Rico, by main categories, fiscal years 1910 and 1911.*

	Fiscal year ending June 30—	
	1910	1911
Grand total.....	\$5,533,192.77	\$6,364,552.30
Insular Government.....	3,737,889.87	4,428,903.76
Customs.....	879,362.43	1,065,998.95
Excise taxes.....	*2,071,066.82	2,419,880.51
Property taxes.....	127,245.20	136,522.07
Inheritance tax.....	25,160.51	15,047.44
3 per cent tax on insurance premiums.....	17,334.53	24,911.45
Miscellaneous.....	337,083.43	331,664.92
Repayments.....	280,636.95	434,878.42

TABLE 6.—*Net income of Insular Government, municipalities, and school boards of Porto Rico, by main categories, fiscal years 1910 and 1911—Continued.*

	Fiscal year ending June 30—	
	1910	1911
Municipalities.....	\$1,392,865.71	\$1,502,041.25
Property taxes.....	852,753.07	915,367.59
Tax on slaughter and sale of meat.....	131,544.85	131,699.70
Business licenses.....	182,810.59	195,317.72
Fines.....	16,480.80	20,894.11
Other.....	209,276.40	238,762.13
School boards, property taxes.....	402,437.19	433,607.29

Thus the Insular Government received during the fiscal year 1911 net income amounting to \$4,428,903.76, including repayments, against \$1,502,041.25 received by the municipalities and \$433,607.29 by the school boards, while at the same time since in Porto Rico the Insular Government performs several functions which in the United States are performed by counties or municipalities, it had to meet out of the insular or territorial revenues all or nearly all the expenditures produced by such costly items as police, judiciary, roads, and schools. There is no county system in Porto Rico, and the municipalities support no police force of any sort, provide for no judiciary except magistrates of the first instance, and are charged only with the care of rural roads lying within single municipal districts, the task of constructing and maintaining thoroughfares of communication between the numerous centers of population being one for which the Insular Government is left solely responsible. The income apportioned to the school boards suffices for such local expenses as rent of schoolhouses, hire of janitors, house rent of teachers, traveling expenses of supervisors, purchase of furniture, and the construction of school buildings in most municipalities; but the heavier expenditures fall on the Insular Government, as it pays most salaries of teachers and supervisors and furnishes textbooks and school supplies.

Without customs and excise taxes the total net income of the Insular Government during the year would have been reduced from \$4,428,903.76 to the impossible figure of \$943,024.30. The total expenditures made in 1910 out of the revenues of the fiscal year 1911 amounted to \$3,830,834.15, of which \$446,967.49 went for police, \$443,366.26 for judiciary, \$363,810.89 for roads, and \$935,418.73 for education. It would appear from a careful consideration of the foregoing that if Porto Rico is ever to give up or be deprived of the income she now derives from customs and from excise taxes she must either force an increase in the production of other revenues which she now possesses, seek out entirely new forms of taxation, or do without police, judiciary, roads, and schools. Nothing would be accomplished by transferring to the Insular Government any of the revenues now going to the municipalities, as their present income is none too great to meet the current expenses of administration and necessary public services and to permit of healthy progress in the way of local public improvements, with the result that any assumption of their receipts by the Insular Government would have to be an assumption of their expenses as well. The total assessed value of property has increased from \$97,000,966 in the fiscal year 1902 to \$133,817,931 in the fiscal year 1911, an average increase of approximately \$4,000,000 a year; but the present valuation would have to be multiplied approximately by three before the property tax would yield a surplus over and above the present uses great enough to offset the amount now received from customs and excise taxes. The tax rate, as has already been noted, ranges from \$1.70 to \$1.10 per \$100 in the various municipal districts, exceeding \$1.10 in only 5 out of the 68; but it must be remembered that the effort is made to assess these rates on full valuation and that by far the greater part of our taxable wealth is in rural properties. Our total wealth, according to the tax rolls, is approximately \$150,000,000 though careful students estimate that an amount of \$200,000,000 or \$50,000,000 more than the assessed value, for the most part intangible personal property, actually exists. On the basis of a population of 1,000,000 our per capita wealth does not exceed \$200, while the average wage paid for ordinary labor is about 50 to 70 cents a day. In fact the present tax rates are on the whole none too low, and any attempt to multiply these rates by three or by any factor which would considerably increase the revenues derived from property taxation would be disastrous. On the other hand remote possibilities might be in certain newer forms of taxation which have not yet been considered, such as a license tax on sugar mills and increases in the inherit-

ance tax. In discussing the question it should be remembered that the per capita tax paid in Porto Rico is about one-third that paid in the United States, but the per capita wealth does not exceed one-fourth that of the United States.

BUREAU OF PROPERTY TAX.

The fiscal year just closed has been marked by great activity in tax collections and the result has been gratifying, as the following table will show:

TABLE 7.—General property tax of 1 per cent remaining.

Uncollected June 30—	1907	1908	1909	1910	1911
1902.....	\$10,078.98	\$6,892.70	\$5,715.30	\$2,617.50	\$733.06
1903.....	12,275.52	6,531.32	4,784.56	1,549.53	369.21
1904.....	19,134.46	10,042.79	7,098.77	2,998.53	1,469.18
1905.....	16,221.16	7,036.78	4,776.94	2,546.64	1,264.51
1906.....	28,490.16	8,396.18	4,806.05	2,010.30	964.29
1907.....	82,576.20	11,517.73	5,351.06	2,239.34	1,075.34
1908.....		36,907.51	6,473.85	2,865.55	1,071.22
1909.....			22,178.99	3,104.77	1,496.63
1910.....				7,671.91	1,742.79
1911.....					4,996.83
Total.....	168,776.48	87,325.01	61,185.52	27,604.07	15,183.06
Percentage.....	3.0	1.3	0.82	0.3	0.13
Final year resumé:					
Amount.....	82,576.20	36,907.51	22,178.99	7,671.91	4,996.83
Percentage.....	9.0	3.9	1.96	0.8	0.36

TAX ASSESSMENT.

Under previous conditions, with a force of but seven assessors, it was not much more than possible to revise the assessments of such properties as had been transferred during the preceding year; consequently many of the old errors made in the original assessment were uncorrected and carried on the books year after year. The worst cases were those of the towns of Utuado, Mayaguez, Ponce, and Juana Diaz, where affairs had reached such a point as to make the liquidation of taxes in arrears seem almost an impossibility. In fact, when the present incumbent of the office of treasurer of Porto Rico took office July 1, 1907, in some of these municipalities there was as much as 80 per cent of taxes delinquent and hundreds of duplicate assessments, claims, etc.; in fact, a very chaos with many persons clamoring for legislative relief.

Under the Spanish régime assessments were made by local boards of influential property holders on a basis of the productivity of the property. Property that yielded no income paid no taxes. Under this system, where there was a growing population, a property owner had every inducement not to make his property productive, in order to escape taxation and thus take advantage of the unearned increment. Then, it is not to be supposed that in assessing one's own property the actual value would be placed on it.

Together with a few amendments the present law pertaining to the assessment of property was passed in January, 1901, carrying an appropriation of \$36,000 with which to make the assessment. It was necessary that as much of the property as possible—the assessors being inexperienced men with no time to work out a comprehensive plan—be placed on the tax rolls, as there must be means to run the Government. This first assessment was really only a basis for further and better work. Many assessors told owners of property that if they placed a high value on property Americans were ready to purchase it at that value. Also many renters declared property in their own name, expecting in this way to secure title. Many coffee properties were assessed at the value at which they were mortgaged, which in many cases was two or three times their value. Many owners of coffee lands expected to be able to mortgage their land for the amount of assessment. Not much effort was made to coordinate values over different parts of the island. Many renters were told if they did not declare property they could not vote. The treasurer wanted a valuation of \$100,000,000, but, getting much less, arbitrarily added 10 per cent to the value of each property, largely regardless of value. This law did not provide for a permanent corps of assessors.

The second general assessment of the island was undertaken by my immediate predecessor in February, 1902, and finished about August. In this revision internal-revenue agents were made use of to the great detriment of the excise-tax service as well as to the property-tax service. It seems that the importance of the separation of the two functions was not clearly understood. With no proper preparation for the work of assessment, untrained assessors, with too short a time properly to do the work, it is impossible equitably to assess more than 80,000 properties in three

months with 21 untrained, uninstructed men. The result was that many of the faults of the first assessment were only intensified, and it is the opinion of those who know the most about the matter that no improvement had been made on the first assessment; in fact, conditions were far more chaotic than ever. Most of the duplicate assessments date from this time. Alcaldes were ordered to assess all properties up to \$500 in value. They simply copied from the tax rolls, without any attempt to see the property or its owner. The assessor valued all property he considered worth \$500 or more. If there had been a change in values to \$500 or more by increase or purchase the property was assessed twice. This occurred hundreds of times.

The first corps of permanent assessors was provided for in 1904, consisting of seven assessors. However, with this corps of permanent assessors, no attempt at a thorough and complete revision was made. Only the assessment of the property of the taxpayers who asked to have their property reassessed was attempted. Thus conditions grew worse.

The revision mentioned above called for the annual assessment of about 12,000 properties, and as the value of property was steadily increasing, thus the value of properties revised being increased, the inequality in the assessment grew worse, and few if any of the mistakes of previous years were corrected.

There were many other difficulties to be overcome in making an accurate assessment. I have before me a deed covering a certain property which is described as follows: "One hundred cuerdas, more or less, in the barrio Mango, municipality of Bayamon, bounded on the north by lands of José Pérez, on the south by lands of Juan Rodríguez, on the east by lands of Pedro Peña and Jesús Peña, on the west by lands of Juan López." Attempted survey afterwards made of this particular place reads as follows: "From a split rock to the SE. of the property, which lies in the bed of a stream and borders on José Pérez and Juan Rodríguez and with this last-mentioned party NE. 20°, 650 meters to another rock in the river and following this upstream bordering on Pedro Peña and Jesús Peña to another rock, border mark of the just-mentioned Pedro Peña and with him SE. for 80 meters to a stone, and from here with the same property owner bordering SE. 7° for 347 meters to a tabonuco tree, which is also a border point of Manuel Reyes and with him SE. 10° for 283 meters to a 'jobo' tree, 17 meters from a 'guava' tree, in the same direction, and from this point and bordering with José Pérez to the point at which we began, the perimeter of which includes an area of 23 hectares 31 area and 30 centiarea which correspond to 57.13 of another." From which it is evident that there is no definite location of this piece of land. The quantity given is elastic. "More or less" may mean any number. The location is indefinite; the barrio lines are not fixed; even the municipal areas are uncertain and exist only in tradition. The surveyor has had no other starting point than a "split rock"; his other points are trees and rocks, and, therefore, this title, though duly registered, seems vulnerable to easy attack.

Under the present system it costs to record a piece of property for the first time about \$40, though the property may not be worth that much, and as a result many transfers of small holdings are never registered. The assessor finds holdings which have been transferred four or five times that have never been registered. It would cost more than it is worth to do so. What is he to do? Subsequent transfer of land already registered, if worth less than \$1,000, would cost \$5 for notary and \$4.50 to record, and necessitates about 15 days. It costs to make, record, and cancel a mortgage about \$25, and takes from 20 to 30 days. Many of the small holdings are not now recorded, owing in most cases to the cost and complicated nature of the system. This is also unsatisfactory for purposes of taxation on account of the difficulty of properly locating the land, because it impedes the recovery of taxes by judicial or administrative procedure when such becomes necessary.

All this could be corrected by the institution of a cadastral survey. The present unstable titles could be made valid, the fictitious ones could be wiped out, every property owner would know just what he had, and foreign capital, so timorous of weak titles, would have its confidence increased to the island's benefit.

At the same time a soil survey should be made, which would be of inestimable value in assessing landed property and for agricultural purposes, and a system of cheap and effectual registration should be devised. Such a survey would cut down the present cost of tax assessments, would make a property owner's capital mobile and instantly available, and would obviate most of the large number of lawsuits which are bound to spring up under the present system just as soon as the present rising values of land reach sufficient height.

It is estimated that a survey of this kind would cost about 25 cents per acre. A bill to this effect was presented to the legislature in 1905 and again in 1906, and I shall present a similar measure this coming session. In my judgment such land legislation as I have briefly outlined would be of first importance to the island and one by which practically all of its citizens would be benefited. To give confidence to

those who may have defective titles the law should provide for easy and cheap perfection and registration of titles. I have not the space to describe the jumble into which land titles are getting. Something should be done effectually and at once. In neither of the first two assessments was any attempt made to bound the property. In the present revision the property assessed is bounded by other property. This was the condition of the assessment of property and the collection of property tax July 1, 1907.

The first year of the present administration the seven assessors were employed in revising those properties that the owners had asked to have revised and in making a complete revision of corporation property. The next year the same procedure was followed, except instead of revising property belonging to the corporations Santurce was completely revised.

It was the desire of the department to get some practical experience in the work of complete revision. In order to work out a practical plan, including the necessary machinery for a complete revision of the island, during the fiscal year 1909-10 six municipalities were completely revised to the general satisfaction of the department and of the taxpayers. It was seen, however, that with the small force of assessors provided by law the revision would take too long. The legislature of 1910 was therefore asked to increase the number to 15, including a corporation assessor and an assessor at large to coordinate the work and provide for equal values under similar circumstances over the entire island, as under the previous assessments each assessor worked as an independent unit. The legislature granted this request.

The corporation assessor has been working all the year gathering data in regard to the value of corporation property, and has consulted with many of the leading authorities of the island—engineers, planters, business men, etc. While the law places the assessment of corporate property within certain well-defined limits in the discretion of the treasurer, yet, in order that as equitable an assessment as possible might be made, he called in two Porto Ricans on the board of review, who, by the way, are recognized as leading citizens of the island, well posted, fair, conservative men, to assist in making this assessment. One of these gentlemen is manager of one of the best-known banks in the city of San Juan, and the other one a resident of the south side of the island, a sugar planter, manufacturer, and a member of the Sugar Producers' Association, and well known for his conservatism and sound business judgment.

With this force of 15 available assessors it was determined completely to revise the assessment of the entire island, if possible, within two years, on an equitable and as nearly a scientific basis as possible in an unsurveyed country. With this end in view, conferences were held with the most prominent and important cane growers, millmen, coffee planters, fruit raisers, cattlemen, and business men familiar with the general as well as local conditions on the island. Also committees were appointed by such important organizations as the Sugar Producers' Association, the Coffee Growers' Association, the Fruit Growers' Association, etc., at the request of this department, with which conferences were held and in all cases a basis of assessment agreed upon. With the aid of these conferences a tariff was fixed for the value of rural properties in the different zones into which the island was divided. Urban tariffs for land values were fixed by agreement after extended conferences with committees of representative taxpayers and officials of the towns, and structural-work assessments were fixed on a basis decided after consultation with engineers, architects, and contractors.

To illustrate better the progress of the work, I am showing it in three steps, as follows:

- (1) Complete revision of entire municipalities.
- (2) Complete revision of urban real and personal property only.
- (3) Complete revision of rural real and personal property only; and for convenience of classification I have divided the island into groups A, B, C, D.

Beginning with the municipalities most in need of additional funds, a complete revision of all the real and personal property was made during the present year in the following towns:

Group A.—Aguada, Aguadilla, Aguas Buenas, Arecibo, Arroyo, Barranquitas, Camuy, Corozal, Dorado, Fajardo, Guayama, Gurabo, Hatillo, Humacao, Juana Diaz, Juncos, Loiza, Manati, Moca, Morovis, Naguabo, Naranjito, Patillas, Peñuelas, Quebradillas, Rincon, Rio Grande, Salinas, San German, San Lorenzo, Santa Isabel, Toa Alta, Toa Baja, Trujillo Alto, Utuado, Vega Alta, Vega Baja, Vieques.

The municipalities already totally revised in 1910-11 are:

Group B.—Adjuntas, Caguas, Bayamon, Maunabo, Sabana Grande, Yabucoa, leaving—

Group C.—Aibonito, Añasco, Barceloneta, Barros, Cabo Rojo, Carolina, Cayey, Ciales, Cidra, Coamo, Comerio, Guayanilla, Lares, Maricao, San Juan, San Sebastian, Yauco, with all their urban real and personal property revised.

Group D.—Ponce and Mayaguez, all rural real and personal property revised, and the following towns where only such property as was transferred could be handled, viz, Río Piedras and Lajas.

There then remains for next year's work only the rural revision of the towns in group C, the urban revision of Ponce and Mayaguez, and complete revision of Lajas and Río Piedras, and the completion of the work now in progress in Isabela and Las Marias.

The result of the assessment will be found in Exhibits Nos. 11, 11a, and 12.

This revision is having a beneficial effect in several ways: (1) Since many of these municipalities had not been assessed in several years, and never so thoroughly, painstakingly, and after careful preparation, much new property that had hitherto escaped taxation was found and listed.

(2) Much property that was overassessed and much that was underassessed was reduced to an equitable basis, and thereby the burden of taxation was equalized among taxpayers, so that the additional amount which accrued to the municipality, and which the municipality so badly needed, was secured without unreasonable hardship to anyone or any particular class of taxpayers.

(3) Yearly and inadequate revision, with frequent transfers and loss of property, resulted in much confusion, and a large amount of taxable assets were uncollectible owing to the impossibility of disentangling the many claims made by taxpayers, without making a complete revision, and so this revision has greatly facilitated the liquidation of the taxes so that on June 30, 1911, there appeared on the books of this department, without one dollar of uncollected taxes for any year, the following municipalities: Aguada, Aguadilla, Aguas Buenas, Añasco, Arroyo, Barceloneta, Barranquitas, Cabo Rojo, Caguas, Camuy, Carolina, Ciales, Cidra, Corozal, Coamo, Comerío, Culebra, Dorado, Fajardo, Guayama, Gurabo, Hatillo, Lajas, Lares, Maircao, Maunabo, Moca, Naranjito, Peñuelas, Quebradillas, Rincón, Río Grande, Sábana Grande, Salinas, San Lorenzo, Santa Isabel, Trujillo Alto, Vicques, Yauco.

And in the following municipalities only small amounts, due to recently issued supplementary receipts or extensions, remained on June 30, 1911: Arecibo, Bayamón, Cayey, Humacao, Loiza, Morovis, Naguabo, San German, San Sebastian, Vega Alta, Yabucoa.

Since that date, and previous to writing this report, the following towns have also been liquidated: Arecibo, Bayamon, Juncos, Loiza, Patillas.

The wisdom of the plan of assessment as outlined is shown by the fact that a total revision of more than 75,000 properties has resulted in less than 1,200 appeals to the Board of Review and Equalization.

Appended herewith are Exhibits Nos. 11, 11-A, 12, 13, 14, and 15, showing in detail the work of assessment, and Table No. 7 and Exhibit No. 16, which make an interesting comparison of collections.

For the purpose of comparison I quote from a preceding report, as follows:

"In the six years that the property tax system has been in force, taxes have been levied to the amount of \$5,545,404.05. Of this amount, on June 30, 1907, all but \$168,776.48 had been collected. The percentage of taxes uncollected on that date, therefore, was the exceedingly low figure of 3 per cent."

If the quoted statements may be accepted as a source of satisfaction, how much more gratifying must appear the present state of affairs, as our tables show that of the total amount of taxes calculated at the minimum basis of 1 per cent, is \$9,265,829.10, levied from 1901-2 to 1910-11, on June 30, 1911, there remained outstanding but sixteen one-hundredths of 1 per cent, or \$15,183.06, divided as follows:

In litigation in federal court as to title of land	\$6, 618. 23
Uncollectible—levied in error or covering personal property of deceased or bankrupt persons	657. 99
Subject to reclamation of taxpayers	2, 563. 46
Supplementary or additional tax receipts for back years, recently issued, time for collection not having yet expired	1, 128. 03
Actual collectible, arrears	4, 215. 35

15, 183. 06

The last sum quoted, \$4,215.35, is collectible, much of it could have been secured by now, but inasmuch as it is all comprised in special cases, covering coffee properties where returns for coffee sold are not received until fall, and where excessive pressure would have worked great hardship, and the Government will suffer little loss by a slight delay, I have considered it wise to adopt a more lenient policy in regard to these delinquent taxes, and have extended the time of collection, as empowered by law, secure

in the conviction that, barring a calamity, the conclusion of next year's work will have resulted in the new revision of the entire island of Porto Rico, leaving but \$657.99 delinquent taxes for all the years since civil government was inaugurated.

Of the interior administration little need be said, except, perhaps, that last year all tax business was closed out by the end of the fiscal year by special effort, but the nature of the case was such that, believing more advantage was to be had by a month's delay, I have carried this year's assessment work through the month of July for the purpose of more speedily assisting needy municipalities.

Among the prominent features of the year's work has been the survey and map made by this department, of the town of Arecibo and part of Mayaguez and San Juan (Puerta de Tierra and Santurce). It is expected that by the close of the incoming fiscal year, Mayaguez and Ponce will be completed, and as this is a work of great utility, I consider it worthy of mention here.

Mention should also be made of the fact that the auditor of Porto Rico will be furnished with an abstract of all tax rolls for 1911-12 which will enable him to check directly the collectors' returns.

BOARD OF REVIEW AND EQUALIZATION.

The board of review and equalization is composed of the treasurer of Porto Rico, chairman; the secretary of Porto Rico, the commissioner of the interior, and two citizens of Porto Rico appointed by the Governor, versed in matters pertaining to the value of property in Porto Rico.

The principal function of this board is to hear complaints and adjust assessments of tax payers aggrieved by the action of assessors in relation to the value of their property but the force of assessors is a fairly well trained body of men, and the work of the board in this respect has been quite light, in spite of the policy of the department to make assessments based upon the actual value of the property, and to instruct the tax payer how to appeal if dissatisfied, instead of, as heretofore, dickering for an agreement.

Thus the present system has the advantage of the ripe experience of the members of the board of review and equalization, and insures a more equitable distribution of the burdens of taxation than the old system, by which whoever resisted most, was the most leniently treated.

In addition to the three ex officio members, last year the board had as members Mr. Manuel Paniagua y Oller, president of the bank of Porto Rico, and Mr. Carlos Toro, a prominent cane planter and mill man, administrator of the central "Cortada;" and this year, while the personnel has been changed, the character of its members has in general remained the same, the board being composed of Mr. Castro González, a resident of San Juan, managing director of the Banco Territorial y Agrícola and a conservative and intelligent business man, and Mr. Guillermo Riefkohl, cane planter, mill owner, and also a conservative and intelligent business man, at one time a candidate of the Republican Party for the office of resident commissioner of Porto Rico at Washington, D. C.

In addition to the duties required by law of the board of review and equalization, I have availed myself of the knowledge and experience of the members, and by frequent consultation with them have secured their assistance in fixing original assessments of a difficult nature, such as pertain to banks, public-service corporations, and large sugar mills operating under peculiar conditions of location and other considerations, as shown in detail further on in this report.

As each new year brings forth problems that must be settled at the time, it is not feasible for the board of review and equalization to make recommendations in other than very general terms for future action, but such broad general suggestions as crop out at each meeting of the board are carefully worked and studied in detail, very often making for a more equitable assessment.

This year the board of review and equalization settled 1,154 appeals. This property was assessed by the assessors at \$24,994,199, and the valuation as fixed by the board was \$23,496,017.

In years previous to 1909-10 all original valuations for assessment purposes were made by the department through its field assessors, and the function of the board of review and equalization was limited to deciding appeals entered by the tax payers from such assessment. In the assessment year of 1910-11, however, I conferred with the members of the board for the purpose of arriving at a more equitable assessment of certain properties in the first place. Afterwards the board sat as a whole on appeals therefrom, but from the lack of data available I was convinced at that time of the necessity for a corporation assessor to secure available preliminary information to place at the disposal of the members of the board when they sat in an advisory capacity as well as when sitting in an official capacity.

Provision was made by the legislature of 1910, effective on July 1 of that year, for an extra assessor, who was assigned to work on corporations, but, owing to the fact that the assessment of property for the fiscal year 1910-11 was by that time almost completed, little was accomplished during that year, and the corporation assessor began work in the year 1911-12 with the preparation of schedules and exhibits to secure data from every live corporation doing business on the island on January 15, 1911, in order to get material ready for consultation with the members of the board of review and equalization for the purpose of obtaining the benefit of their experience.

The law provides that all property shall be assessed upon its actual present value, and in no place is the word "cost" used in determining the value for taxation purposes. This, of course, is the difficult problem in taxation and the one point most difficult to explain to taxpayers. It is, however, a principle well demonstrated by Dean F. W. Blackmar in his article written for the first national conference on State and local taxation of 1907, entitled "The Basis of Assessment for Taxation," in which he says:

"What is the value of a great packing plant? Is it the walls of masonry and the machinery within? No; it is the margin on the labor of a thousand men employed, coupled with the margin of hundreds of head of stock bought at low price, transformed, and sold at a high price. There is no way under the sun to put your finger on the capacity that went to pay taxes except by making an estimate of its real earning power. What is the value of a smelting plant? In the walls and masonry alone? It is a margin on the hundreds of laborers employed and the ores that pass through its furnaces. It is not the building and equipment alone, but it must be estimated on the amount of business that it does. Let us stop following, policemanlike, the visible property of brick walls and machinery, the hogs and cattle, ores and pig iron."

And the board of review and equalization in deciding the cases before it on appeal worked along similar lines, although this principle worked sometimes to the disadvantage of the Government, where the original cost of a property, together with the amount expended in cultivation and fertilization of the crops in previous years, are spent in improvements which have subsequently disappeared, have aggregated more than the present value.

The following cases were also cited to the board of review and equalization, and the determination was arrived at to act along the lines therein indicated:

"But the value of property results from the use to which it is put and varies with the profitableness of that use, present and prospective, actual and anticipated. There is no pecuniary value outside of that which results from such use." (*Cleveland, Cincinnati, Chicago & St. Louis Ry. Co. v. Bacus*, supreme court of Indiana, 154 U. S. Reports, p. 445.)

"If 50 years ago, by the payment of certain money, one acquired a factory and the land appurtenant thereto and continues to-day his original business therein, his investment is the factory and the land, not the money originally paid, and unless his business shows a return equivalent to what land and buildings, or land alone, would give if devoted to other purposes (having due regard to cost of change), that man is engaged in a losing venture and is not receiving a fair return from his investment—i. e., the land and building. The so-called 'money value' of the real or personal property is but a conveniently short method of expressing present potential usefulness, and 'investment' becomes meaningless if construed to mean what the thing invested in cost generations ago. Property, whether real or personal, is only valuable when useful. Its usefulness commonly depends on the business purposes to which it is or may be applied. Such business is a living thing and may flourish or wither, appreciate or depreciate; but whatever happens its present usefulness, expressed in financial terms, must be its value." (*Consolidated Gas Co. v. City of New York et al.*, 157 Fed. Rep., pp. 849-857, circuit court, southern district of New York.)

The board of review and equalization, because of the special knowledge of the individual members, and having had the advantage of free consultation with some of the leading property owners and best-known engineers in Porto Rico, was enabled to evolve a system whereby the capacity of the mill was fixed as a partial basis for determining the valuation of the machinery. But in each case before determining the final valuation for assessment all special conditions, such as drought, old machinery, limited cane supplies, cost of production, lack of irrigation, difficult transportation, or any other vital element that would tend to affect business in arriving at its full theoretical value, were fully considered in the adjustment of all cases of appeal or in fixing the original valuation.

Under the law requiring that all forms of property be assessed at a uniform rate a considerable amount of money and securities escape taxation. On June 30, 1910, the tax rolls showed money in the possession of tax payers amounting to \$1,947,585, against \$2,631,891 on June 30, 1909, and \$1,496,429 on June 30, 1905. These amounts

by no means represent the true condition of this kind of wealth. In the consolidated report of the financial institutions at the close of business June 30, 1911, the sum of \$12,552,914 appears as due depositors. About \$3,123,734 of this is Government money of various sorts, but the balance of \$9,429,179 should be taxable. Then, no doubt there is considerable money in the hands of the people. Securities of domestic corporations and of foreign corporations doing business in Porto Rico are taxed under the assessment of the corporations to which they pertain, but otherwise no foreign securities, including those of the United States, have ever been declared for taxation. As stated in my report of 1909, judging from the recent experience of Maryland and Pennsylvania, a successful assessment of intangible personal property, such as money or securities, is not entirely impossible. Pennsylvania now taxes personal property, for the most part intangible, valued at \$1,600,000,000, or about one-half the value of the taxable realty in the State, and the city of Baltimore has within the past 12 years increased the assessment of certain classes of security from \$6,000,000 to \$150,000,000. In each case the success achieved was mainly due to a change in the law requiring a uniform rate of assessment on all forms of property and a substantial reduction in the rate as compared to that of other forms of property. In Porto Rico money is, in general, deposited in current bank accounts without interest, and such foreign securities as may be held are of the kind that yield but small annual returns, and as now carried out an injustice is done the tax payer who declares for purposes of taxation his intangible personal property as compared to him who does not so declare such property, and the latter is decidedly in the majority. I believe that the receipts would be increased and substantial justice more nearly done if the law were changed in principle to conform to that of Pennsylvania and Maryland and made sufficiently stringent to assure its full and proper assessment. I respectfully call the attention of the legislature to this much-needed change.

BUREAU OF INTERNAL REVENUE.

The fiscal year just closed has witnessed the enactment of highly desirable legislation affecting the excise tax branch of this department and the establishment of a new record in the efficiency and amount of excise collections, the sum of \$2,419,880.61 having been received during the year on account of internal revenue stamp sales, at a cost of collection of 0.0316 per cent. As compared with previous years in a table given below, this figure shows an extraordinary stride, and it is safe to predict that it will not be greatly surpassed for some time. Excise tax collections always depend upon the conditions of business, and, in the absence of prohibition or any agitation therefor, are governed in a large measure by the prosperity of the country.

The following table shows a steady growth each year in the receipts on account of excise taxes:

1901-2.....	\$945, 520. 90	1906-7.....	\$1, 952, 070. 95
1902-3.....	1, 128, 889. 95	1907-8.....	1, 917, 415. 27
1903-4.....	1, 106, 069. 78	1908-9.....	1, 943, 016. 39
1904-5.....	1, 505, 464. 13	1909-10.....	2, 071, 066. 82
1905-6.....	1, 420, 696. 90	1910-11.....	2, 419, 880. 51

In practically every division of taxable articles there has been a marked increase in revenue receipts, and the volume of business during the year has taxed to the utmost the machinery designated for its supervision. The legislation enacted March 9, 1911, to become effective July 1, 1911, has been an additional contributory cause to this during the period from March to June 30, 1911, as, for instance, the increase in the tax on alcohol from 26 to 28 cents per liter. As soon as the passage of the law in question became known the movement in alcohol assumed unusual activity and continued unabated until July 1, 1911. This is calculated to have brought into the insular treasury not less than \$200,000, which sum under ordinary circumstances would have been received during the coming fiscal year. The fiscal year 1911-12 has, therefore, been drawn upon and drained of that amount of revenue by the payment at this time of tax on sufficient alcohol to meet the needs of business for from four to six months of the coming year. In a similar manner was the income from taxable medicines affected by the imposition of a tax, beginning July 1, 1911, at the rate of 28 cents per liter upon alcohol contained therein by volume. But discounting even the effects of the influence of legislation mentioned, there is still apparent this year a substantial increase in the receipts over any previous year, and a clear gain of more than \$150,000 over the receipts of last year, which is the largest on record.

DISTILLED SPIRITS.

During the year 14 distilleries were in operation as against 15 last year, releasing for consumption in Porto Rico 4,169,930 liters of alcohol as against 3,485,280 in 1909-10 and 3,353,069 in 1908-9.

Distilled spirits declared for exportation amounted to 195,875 liters, as against 115,700 liters in the preceding year. Though no revenue is derived from taxable articles when they are exported, this increase in the exportation of spirits means a very heavy demand upon the time of the department, especially where said spirits are converted into bay rum. To prevent fraud upon the revenues all operations of elaboration and shipment must be performed in the presence of a duly authorized officer of the treasury department, and since 177,381 liters of spirits of the amount declared for exportation were converted into bay rum, this industry itself requires considerable attention.

The denatured alcohol industry is also showing signs of expansion in Porto Rico, and the figures of tax-free alcohol released for that purpose in comparison with previous years indicate that this form of fuel is steadily gaining in favor. During the present fiscal year 105,770 liters of alcohol were released for denaturing purposes for fuel, as against 91,005 in 1909-10.

The manufacture of bay rum for export, the denaturation of spirits for fuel, and the manufacture of bay rum with benefit of drawback are industries in which not only the use of tax-free alcohol is authorized by law but the Government is also under a heavy expense in their supervision, and with no direct return therefor in the form of taxes, excepting in the case of the manufacture of bay rum with "benefit of drawback." In this instance the tax of 5 per cent ad valorem imposed is so inadequate that it may well be considered nonexistent. Why such partiality should be shown in these instances over industries the product of which is levied upon, notwithstanding the fact that they do not require as much supervision as the three above mentioned, remains to be answered. It seems only fair that the Government should at least be reimbursed in the form of taxes for the cost of its supervision of the business, and that it should not be obliged to contribute so heavily to their support. The assertion that upon the Government should fall the entire cost of its supervision of the manufacture of bay rum for export, and of the denaturation of spirits, may be defended from several standpoints. The Government, it might be contended, should aid in the effort to establish an export business in this article, while the other, the denatured alcohol industry, dealing in an article of public utility, should obtain encouragement from the Government, especially in its period of initiation. It gradually comes into competition with other fuels, and as its adaptability has now been proven, it can not but result in benefit to the people. The situation seems quite different in regard to the manufacture of bay rum with benefit of drawback. There appears to be no reason why alcohol in this case should be exempt from the tax of 28 cents a liter. While this is also a business entitled to every encouragement for its expansion, nevertheless the product is a luxury and not a necessity. The industry should, therefore, be made to yield a revenue at least sufficient to compensate for the cost entailed in its supervision, and should not be given the support it now receives in the form of refund of taxes paid on alcohol used thereby, since the provision of law granting this is none other than a direct support to the industry. The provision of law granting refund of taxes paid on alcohol used in the manufacture of perfumery, which is also a luxury, should also be repealed, and the alcohol taxed at the ordinary rate for spirits of 28 cents per liter. This would impose no particular hardship upon any special business activity, but only place the manufacture of bay rum and of perfumery on the same level with the manufacture of other taxable articles, and bring this matter more in harmony with the practice obtaining in the United States where, with vastly greater sources of taxation, all distilled spirits, even if intended for the manufacture of bay rum and alcoholado, are tax paid at the rate prescribed for spirits intended for use as beverage.

TOBACCO.

A very gratifying increase from the standpoint of revenue, as shown in the following comparative statement, is also noticeable in the consumption of cigars and cigarettes, as well as in the exportation of the former article from Porto Rico:

	Cigars.			Cigarettes.		
	Consumed.	Exported.	Total.	Consumed.	Exported.	Total.
1907.....	74,698,430	132,669,823	207,368,253	347,722,000	10,460,000	358,182,000
1908.....	76,983,830	103,781,719	180,765,549	354,407,900	11,232,424	365,640,324
1909.....	84,933,260	140,302,271	225,235,531	365,525,500	11,244,500	376,770,000
1910.....	92,700,160	151,724,438	244,424,598	393,844,300	13,142,000	406,986,300
1911.....	101,064,495	174,743,098	275,807,593	459,710,045	11,760,000	471,470,045

The steadily increasing exportation of cigars from Porto Rico is conclusive evidence that the Porto Rican cigar is gaining in favor in the United States, where nearly the

entire output declared for exportation is shipped. The gain thus made, the reputation and the market thus established, have been won purely upon merit. Porto Rican cigars grow in favor because they are good both in quality of tobacco and workmanship. This has been brought about by the individual effort of the manufacturers, which, in addition, has developed in them a spirit of self-reliance in business that has resulted in success. The act of Congress approved August 5, 1909, providing for the free entry into the United States of a specified number of cigars per annum, coupled with the action of the Philippine Government in officially indorsing Philippine cigars by means of a Government stamp, at first proved a source of alarm to the Porto Rico manufacturer, which, however, has been dissipated by the actual success achieved by the Porto Rican exporter. Consumption of cigars in Porto Rico also shows a marked increase, though a small part of the increase in receipts on this account is due to a law which requires the manufacturers to make payment of tax on the cigars which their workmen remove from the factory each day for their own consumption. The manufacture and consumption of cigarettes in Porto Rico has also increased during the current fiscal year, as shown in the above table, but the number exported is 1,382,000 less than last year. This year has likewise witnessed the establishment of a new cigarette factory in Mayaguez. Heretofore this field has been held exclusively by the Porto Rican American Tobacco Co., at San Juan, and the Industrial Co. of Porto Rico, at Ponce.

FERMENTED LIQUORS.

During the year an unusual activity was noticeable in the importation of fermented liquors; there having been brought into Porto Rico 1,622,693 liters of beer, or an increase of 326,704 liters over 1909-10, and an increase of 466,517 liters as compared with 1908-9. At the rate of 6 cents per liter, to which beer is subject, the increase during the present year, as compared with 1909-10, equals the sum of \$19,602.24, and constitutes the largest importation of that article ever made in Porto Rico. There were also imported into Porto Rico during the year 1,124,489 liters of wine as compared with 1,125,576 liters in 1909-10. The unusual increase in the importation of beer is undoubtedly due, to a large extent, to preparations made for the impending competition in beer with a local brewery which is shortly to begin operations in San Juan.

LICENSES.

In the matter of licenses there has been a large increase during the year, amounting to \$26,172 over the receipts of last year, and in the number of licenses issued of 1,848, as against 1909-10. The following table shows the steady growth in the number of persons licensed under the internal-revenue laws:

Licenses in force.

Years.	Number.	Amount collected.
1908-9.....	14,886	\$207,851.95
1909-10.....	17,718	221,223.00
1910-11.....	19,566	247,395.70

The number of licenses issued during the year is classified as follows:

	Number.	Amount in force.
Manufacturers.....	680	\$20,389.20
Wholesale dealers.....	722	47,677.00
Retail dealers.....	18,164	179,329.50
Total number of licenses in force.....	19,566	247,395.70

With this extraordinary growth in the number of licenses issued the work of inspecting the establishments is proportionately increasing. The time has now been reached when additional personnel should be provided properly to take care of the growing business under the internal-revenue laws. In addition to the large number of new wholesale, retail, and manufacturing establishments licensed, this year one brewery and four additional distilleries, now either in process of construction or under consideration for establishment, means that the work of internal-revenue agents is fast multiplying and that greater responsibility than ever before is made to devolve upon them. While some increases in the salaries of these employees have been secured this year, I shall strongly urge that salaries of internal-revenue agents be increased

so as to provide for a number of positions at \$1,800 per annum, and that their entrance salaries be fixed at \$1,400 instead of at \$1,200 as at present. When the fact is considered that these men are on duty at all times and that their actual day's work is from 10 to 12 hours per day; that they are required to provide two horses and their equipment at their own expense for official use in their work, and that no depreciation or loss of the animal or equipment is assumed or reimbursed by the Government, my recommendation for this increase in compensation of this group of employees will appear anything but excessive.

It is pleasing to remark that notwithstanding the increased number of licensed taxpayers and the volume of business transacted, which also includes importations of taxable merchandise into Porto Rico, the number of deliberate and serious violations of the law is gradually diminishing. From the table given below it will be noted that only 91 prosecutions were instituted during the year, and though the number of administrative penalties exceeds that of last year by 64, yet these are unimportant and the tendency in general appears to be toward a wholesome regard for the law. This is being accomplished by a system of effective diffusion of information by the department, through its agents, concerning the requirements of the law, and by the methods of supervision and inspection, which aim at the prevention of fraud, exerting a wholesome deterrent influence on any inclination to violate the law.

Fiscal years.	Admin- istrative cases.	Penalties.	Prosecu- tions.	Convic- tions.
1908.....	1,474	\$8,618.41	149	101
1909.....	1,402	6,301.50	150	133
1910.....	1,707	4,053.00	104	76
1911.....	1,271	4,408.65	91	75

AMENDMENT OF INTERNAL-REVENUE LAW.

As elsewhere mentioned in this report, the internal-revenue law which has been in operation since 1905, with only slight modification in 1907, was amended March 9, 1911, in several important respects. The need of such amendments, owing to changed conditions since 1905, has been greatly felt, and the legislature just closed has recognized this by a revision of the law, as follows:

Tax on alcohol has been increased from 26 to 28 cents per liter, that on cigarettes weighing more than 3 pounds per thousand has been fixed at \$2.20 per thousand, while a tax at the rate of 28 cents per liter has been imposed upon alcohol, by volume, contained in taxable medicines. The provision of the law which allowed refund of taxes paid on alcohol used in the manufacture of patent medicines, proprietary medicinal preparations, perfumery, cosmetics, bay rum, and alcoholado and similar aromatic compound preparations of alcohol, has now been changed so as to abolish the drawback, except upon bay rum and alcoholado. That the drawback should be entirely abolished on these luxuries is so clear and just that it is hoped the legislature will be moved by the same spirit that actuated it when it abolished the drawback on the other above-named articles.

Provision was made abating, at the discretion of the treasurer within certain limitations, the tax due on spirits lost at distilleries by leakage or evaporation without fraud, collusion, or negligence on the part of the distiller, and tax due on spirits lost at distilleries by fire or other unavoidable acts of Providence. Such contingencies had never before been provided for, with the result that the collection of the tax on alcohol lost by causes mentioned provoked protests as an unfair imposition and gave rise to litigation which there was no way to avoid. The definition of the terms "rectifier" and "wholesale dealers" has been amplified and made more clear.

Material restriction to business existed in section 11 of the revenue law, prohibiting the manufacture and sale, in the same building, of taxable articles even though of widely different kinds. Thus, for instance, the manufacture of cigars was prohibited in the same building wherein the retail perfumery business was carried on. In short, the manufacture of all taxable articles was prohibited within any building wherein any business was carried on the owner of which was required to provide himself with a license at wholesale or retail. This provision intended to safeguard the interests of the Government, by preventing fraud, was unnecessarily excessive, and while ample safeguards have been maintained in the amendment, the law has been modified merely to prohibit the manufacture and sale of similar articles in the same building. This change is very important and affects beneficially a number of manufacturers.

Manufacturers of taxable articles, under the new amendment, are required to enter in their stock book the amount of taxable goods sold prior to the removal of the goods

from the factory. Heretofore the law provided that such entries be made at the end of the day, with the result that proper supervision of factories was difficult.

The law as passed authorizes the collection of the value of manufacturers' stock and importers' invoice books, used in connection with internal-revenue matters, and permits the suspension of taxes, for a period of six months, on the goods subject to such taxes, brought into Porto Rico for exhibition at a public fair or exposition, under the regulations of the treasurer of Porto Rico. Goods imported into Porto Rico for the purpose mentioned must be reexported or the tax paid at the end of the period of six months.

The following licenses payable quarterly, which were unprovided for heretofore, are now required by the new law: Manufacturer of wine, \$12; brewers, \$25; manufacturer of taxable medicines, \$2.50; manufacturer of cigars packed in boxes, \$12; and game-keeper, for every billiard or pool table, \$2. The license tax for the manufacture of cigarettes was fixed at the rate of \$100 a quarter, for each cigarette-making machine.

In addition, the new legislation more clearly defines the powers of inspection of internal-revenue agents which point was somewhat obscure under the old law; it prescribes a suitable penalty for tampering with or destroying Government locks or seals placed on distilleries, warehouses, and tanks by the internal-revenue officers and for installing in any distillery or brewery any faucet, pipe, valve, or other device calculated to defraud the revenues; it prescribes also rules regarding the manner in which cigars shall be packed and cigar boxes and packages shall be stamped, and defines what shall constitute contraband cigars, fixing a penalty for failure to destroy internal-revenue stamps on empty cigar boxes or packages.

This legislation also requires the registration, with the treasurer of Porto Rico, of all stills whether mounted or not, and regardless of the purpose for which they are used, prescribing a penalty for failure so to register. This requirement is very important, as it will enable the department to keep a record of all stills in the island, inspect them frequently, and thereby reduce the possibilities of illicit distilling. Provision is also made which requires the registration, with the treasurer of Porto Rico, of the names of members composing partnerships, licensed under the internal-revenue law, that responsibility may be readily placed and licenses not issued to fictitious firms. Corporations engaged in the manufacture and sale of taxable articles are required in turn to furnish the treasurer of Porto Rico with the date of their registration with the secretary of Porto Rico.

To facilitate the collection of tax on alcohol contained in medicines, the new law requires that all bottles or other packages containing medicinal preparations whereof any distilled spirits form a part, be properly labeled, showing specifically the alcoholic content of such preparation, and fixes personal responsibility for violations of the law by corporations. Whenever a violation of the revenue law is committed by a corporation the warrant of arrest shall be issued for and served upon the president, manager, administrator, or other officer of the corporation designated by the court, and such officer shall, upon conviction of the corporation, suffer the imprisonment penalty prescribed by law for such violation.

BUREAU OF THE PAYMASTER.

Disbursements during the fiscal year ended June 30, 1911.

	Checks issued.	Amount.
Department of education:		
Salaries.....	19, 145	\$806, 000. 15
Contingent expenses.....	889	71, 889. 56
Department of the interior:		
Salaries.....	2, 348	107, 172. 10
Contingent expenses.....	9, 399	326, 501. 95
Department of justice:		
Salaries.....	3, 043	316, 539. 13
Contingent expenses.....	4, 653	112, 895. 40
Office of health, charities, and correction:		
Salaries.....	3, 979	151, 037. 48
Contingent expenses.....	4, 923	243, 243. 97
Insular police of Porto Rico:		
Salaries.....	8, 489	342, 614. 19
Contingent expenses.....	5, 104	57, 069. 82
Executive departments:		
Salaries.....	3, 285	314, 370. 11
Contingent expenses.....	11, 620	447, 630. 23
Trust funds.....	4, 701	1, 765, 528. 24
	81, 578	5, 062, 498. 33

The figures for the year just closed show an increase in the disbursements made by the paymaster of \$470,829.27 over the corresponding items for the previous year, made up principally of \$212,374.67 increase in contingent expenses of the executive departments and \$343,444.46 increase in the expenditures for the irrigation service and construction of roads under trust funds derived from bond issues, while decreases are shown in most of the other items.

The end of the fiscal year just closed completes the fourth year since the establishment of the bureau of the paymaster, and as a new system which is a radical change from the one in vogue up to the present is to be installed, a review of the work accomplished during this four-year period might be of interest. During this time 321,837 checks have been issued for the total amount of \$18,660,307.93 without one error having occurred in the amount of the check, or a single discrepancy arisen in the accounts with the depositary and with the auditor. The work has been carried on with a force of four clerks and a messenger, all native Porto Ricans, besides the paymaster and the assistant paymaster, the latter also a Porto Rican, at an annual expense for salaries of \$8,640, and an additional office expense of approximately \$500 principally used for postage.

The system of making payments exclusively by check has given excellent results. There has never arisen any dispute as to the receipt of payment, since each check bears a clear reference to the auditor's warrant authorizing its issuance, and the indorsement of the payee has always proved a satisfactory acknowledgment of the settlement of the claim. Infrequently inquiry was made as to the particular claim covered by a certain check, but this was found to be due either to the claimant's disregard to the auditor's advice of payment or to the fact that the advice was not received.

BANKS AND BANKING.

Whenever there has been a scarcity of banking capital, there has generally been a loud cry for more capital by doubtful legislative methods. This cry has been heard in Porto Rico. In my early manhood I became familiar with it in the Middle West. It is a social demand that can be satisfied if the people are frugal and use modern industrial and agricultural methods, and especially will this be true in a country with the natural advantages and character of administration of Porto Rico.

Exhibit No. 9 shows that banking capital has been rapidly increasing, and I predict that it will continue to increase until there will be sufficient liquid capital at a moderate rate of interest to supply all reasonable demands. This increase comes from two sources—home industries and from outside the island—each year seeing larger and larger amounts of capital seeking investment here. Life and property are as secure in Porto Rico as in the United States, and the Government is probably more efficiently and economically administered. Many plants have 12 months of favorable weather in which to grow. Then the esthetic and climatic phases of life will attract much money. Steam and electricity will soon be pulling the farm machinery on the larger plantations, and the value of the crops will be greatly increased by the use of scientific methods. Even the hurricane will do a little damage to the ever-increasing crop of cane compared to that done to the relatively decreasing crop of coffee. There is no reasonable doubt but that if we maintain a sane financial system a little while longer capital can be commanded on about as favorable terms as it can for similar purposes in the great farming regions of the United States.

In addition to the banking business, as shown in Exhibit No. 9, attention is called to the fact that in Spanish times a large banking business was carried on by commercial firms, and this custom is still in vogue, and while it is not possible to secure data, it is known that these operations would swell the total transactions to a considerable extent.

There is no banking law in Porto Rico; this lack should be remedied. Under our present laws banks organized here and not under charters authorized outside of the island are, according to the opinion of the attorney general, but partnerships with the liabilities of partnerships.

Under Spanish domination banks were formed in accordance with the provisions of the code of commerce, except banks of issue, which were authorized by royal decree. Under this code the books of the bank were kept in the manner prescribed for other commercial associations, while its by-laws and regulations varied only slightly from those of other joint stock companies. The liability of stockholders was limited to the shares held by them. Surplus and reserve funds were only created if so specified in the articles of the association, and there was no limit on loans in relation to liabilities.

Legislation since the American occupation has been confined to the manner of assessment of banks and a provision which imposes upon the treasurer of Porto Rico the duty of examining banks periodically, but no appropriation has ever been provided for the payment of a bank examiner.

As the treasurer is responsible for the examination of banks, the department should be provided with a competent bank examiner who could devote his entire attention to

banks, surety, and insurance companies, and quasi public corporations as defined in section 354 of the political code.

Amendment to the law or addition to the law regarding insurance companies in Porto Rico and doing business here is necessary. At present there is no specific protection to the public in so far as contracts with insurance companies are concerned. A law similar to those in force in Massachusetts or Connecticut should be enacted. This protection of the public could be secured by requiring all insurance companies doing business in Porto Rico, or who may hereafter do business here, to deposit with the treasurer thereof such securities or surety bonds as may be required by law. In addition to this all insurance companies now doing business or which may hereafter do business in Porto Rico, in case of contest with the holder of any bond, policy, or certificate of insurance or surety of any description, over any claim for loss or damage arising under such bond, policy, or certificate, should be legally bound to agree to deposit with the treasurer of Porto Rico an amount in current funds or marketable securities to cover such liability in full, to be held until and subject to the termination of the controversy; and this agreement should continue in force as long as any liability remained outstanding against the company in Porto Rico.

The definition of resident agent should be more clearly defined, and also what constitutes doing business in Porto Rico. The law should also include accident and employers' liability companies, clearly specifying what taxes on premiums collected they should pay. Reference to partnerships and individuals engaged in insurance business should be made in the law in order that the law apply to them as well as to companies, corporations, and associations.

It is provided in the general political code that the authorized standards of weights and measures shall be kept in the office of the treasurer of Porto Rico, and that the treasurer shall make such inspections of weights and measures used as he may deem advisable. The penal code provides proper penalties for the use of false weights and measures. As stated in previous reports, through lack of appropriation no funds were available for the purchase of standards and for the employment of an inspector. However, I am gratified to state that funds were provided last year, by the aid of the governor, for the purchase of standards which have been ordered through the Bureau of Standards and Measures of the United States and are expected soon to be received here. These standards, rigidly tested by the Bureau of Standards and Measures of the United States, will be used and inspections made where possible by the general employees of this department and other branches of the insular Government until the legislature appropriates funds for the employment of a regular inspector.

BUREAU OF MUNICIPAL FINANCE.

The important problems considered in the reorganization of the financial system of the municipalities in 1902, reviewed by my predecessor in his last report, briefly, were:

(1) The funding of floating obligations, the prevention of their recurrence, and the careful regulation of the power to incur bonded or other indebtedness.

(2) The restriction of administrative expenditures and provisions for the proper execution of governmental functions intrusted.

(3) An equitable and productive system of municipal revenues and uniform accounting for all financial operations.

Though the municipal law was thoroughly revised in 1906 and has since been amended from time to time, the régime is essentially the same and seems to be well adapted to local conditions. Modifications of detail have been necessary in order to fulfill the law, whose purpose, both at the beginning and now, was and is to enlist the assistance of the insular administration in municipal government and to confer upon municipal officials a degree of authority not inconsistent with efficiency and good business methods. How far this purpose has been accomplished and how well the system has worked in spite of deficient equipment (on the part of the insular Government) may fairly be judged by a comparison of the economic condition of the municipalities to-day with the financial chaos of 1901. Exhibits No. 18 to 23, prepared in the bureau of municipal finance, give a comprehensive survey of operations for the year and the present status of all the municipalities and of each of them.

The total income for all the municipal corporations, exclusive of funds advanced by the Insular Government, shows an increase of \$131,059.06 over the previous year—that is, an increase of 8.4 per cent. Of this increase, 62 per cent was produced by the property tax, collected by this department, 10 per cent by business licenses, and 18 per cent by receipts from local public-service enterprises.

Expenses show an increase of \$88,491.58 (or 8.3 per cent), and total expenditures, including, besides the above expenses, payments of principal and interest on account

of debts and all outlays, show an increase of \$40,170.82 over the previous years, or 2.8 per cent. Taking into consideration the fact that during the entire year the insular Government advanced to the municipalities only \$19,200, as against \$39,849.89 in 1909-10 and \$173,902.39 in 1908-9, and that on June 30 they owed the insular Government only \$327,415.76 as against \$387,875.57 at the close of the previous year, and \$441,612.48 on June 30, 1909, the difference of 5.6 between the percentage of increase in expenditures and the percentage of increase in revenues is all the more encouraging.

Only one municipality has any real floating indebtedness or deficit, and that only \$1,516.30, and represents the total indebtedness of a corporation with taxable property assessed at \$1,316,408. Only Arecibo, Mayaguez, Ponce, and San Juan have any bonded indebtedness. This aggregates \$1,100,000, but they have accumulated sinking funds and surplus collections for the payment thereof, amounting in all to \$738,574.01, leaving a net bonded indebtedness of \$361,425.99. The total of all net indebtedness of all the municipalities of Porto Rico, including the \$327,415.76 due to the insular Government, was on June 30, 1911, \$723,148.61 as against cash on hand in municipal treasuries exclusive of bond redemption and sinking fund \$496,073.48, a net indebtedness of \$227,075.13. In view of the assessed valuation of property and general business prosperity this is ultra-conservative, but, as stated in my last report, a number of petitions for loans or authority to issue bonds are pending. It was expected that some of these would be granted during the fiscal year just closed, but as there was some doubt as to the legality of the proposed issues, the whole project was worked over again by this office, a bill was prepared, presented to the legislative assembly, and became law. Forms of ordinances and bonds were drafted, examined, and approved by the attorney general and by the Executive Council. A definite method of procedure was proposed to the council. It was adopted and the treasurer was authorized to order a certain number of bonds engraved. They have not yet arrived, but neither were there engineers available to investigate the municipal improvements projected. The proposed bonds are to be issued in favor of the people of Porto Rico, to be guaranteed by a pledge of their good faith in addition to the resources of the municipalities, are to be exempt from taxation and acceptable at par to secure deposits of insular funds, are to be issued in series, redeemable annually after the first year. None of the loans to run for more than twenty years, interest not to exceed 5 per cent, interest and principal to be paid by the treasurer of Porto Rico from retentions to be made from the taxes collected by him for the municipalities. The bonds are to be in denominations of \$200 and \$400. They are to be issued subject to the approval of the Executive Council for certain permanent public improvements of recognized utility, for public-service enterprises that will not only supply the needs of the people, but will constitute a substantial source of municipal revenue, and, incidentally, to fund the present indebtedness of the municipalities to the Insular Government. The work is to be done by contract, contracts to be entered into by the mayors on behalf of the municipalities, and approved by the commissioner of the interior.

An effort was made to secure legislation authorizing the municipal councils to impose a special property tax from year to year or for a term of years for the redemption of bonds to be issued as just described. The bill was prepared in the bureau of municipal finance and presented to the legislative assembly, passed the council, but failed to become law. Hence the retentions to be made by this office for the payment of principal and interest on the proposed bond issue will have to be made from ordinary receipts, and if any very large amount of indebtedness is contracted by a municipality its bonds will have to be issued under the act of January 31, 1901.

The bonds of Arecibo, Mayaguez, Ponce, and San Juan, issued under that act, are redeemable January 1, 1912, or on the 1st day of any July or January thereafter until due. Probably more than two-thirds of these bonds will be redeemed on the 1st of January, 1912, though they are not due until 1922. The following statement shows their net bonded indebtedness on July 1, 1911:

	Net bonded indebtedness July 1, 1910.	Rate of special tax imposed for 1910-11.	Net pro- ceeds.	Net bonded indebtedness July 1, 1911.
Arecibo.....	\$44,842.25	0.2 of 1 per cent...	\$7,113.75	\$37,728.50
Mayaguez.....	56,533.82	.5 of 1 per cent...	19,279.11	37,254.71
Ponce.....	86,941.15	.2 of 1 per cent...	15,831.53	71,109.62
San Juan.....	283,476.31	.4 of 1 per cent...	68,143.15	215,333.16
Total.....	471,793.53		110,367.54	361,425.99

The tax on the slaughter and sale of meat shows almost no increase. It is not desirable that it should. The price of meat has been so high that if some other equally productive source of income could be secured it might be well to lower or abolish the municipal fees of 1 cent a pound on beef, 50 cents for each head of swine, and 25 cents for each head of sheep. Responding to desires of a number of the towns, a bill "to authorize the municipalities for one year to regulate the sale of meat" was prepared, presented to the assembly, and became law. A number of the towns have attempted by ordinances issued under this law and approved by the Executive Council to reduce the price of meat, but no general conclusions can as yet be drawn from these experiments. At a public hearing held by the committee on local government a number of San Juan meat venders appeared to defend their interest. It was very clearly shown that there was at least a tacit agreement among them in regard to the price at which meat should be sold, and that in arriving at this price they added the tax, among other things, to the wholesale price they claimed to have to pay for the meat; so instead of being a municipal fee paid by meat dealers this is really a tax paid by the consumers, and not a very indirect one. Under section 104 of the municipal law the municipalities may by ordinance provide temporarily for the slaughter of food animals and sale of meat. As they own the slaughterhouses, by engaging in the sale of meat they relieve the consumer of the slaughterhouse fees and the meat tax, but the municipality is relieved of just that much income. As shown in Exhibit No. 18, revenues from these two sources amounted to \$131,699.70 during 1910-11—i. e. about 9 per cent of the total net income, by no means a negligible item.

Licenses and permits, further classified in the table of receipts as "business licenses," "dog and other licenses," and "permits," show more than the normal increase. A careful watch has been kept in the bureau of municipal finance over the collection of business license fees, and this source of income has proven well worth the fostering. For the year it constituted 12.1 per cent of the net income, showing an increase of 8 per cent over the previous year. Legislation was secured during the last session of the assembly making five additions to the list of commercial and industrial establishments or enterprises subject to this tax under section 74 of the municipal law of 1906. The tax is assessed by the municipal council, within the maximum prescribed by law, and is collected by the municipal treasurers. The taxpayer may protest to the council and has recourse to the courts. In most of the municipalities this part of the law is now being fairly well administered.

Receipts from public service enterprises constituted 12 per cent of the net income and show an increase, as stated above, of \$24,658.48, derived largely from water-supply systems. This is especially interesting at this time because of the large number of towns that want to borrow money to improve their aqueducts or put in water-supply systems of one kind or another. Many of these are of urgent necessity.

Exhibit 21 shows receipts and payments for the year on account of water-supply systems maintained by municipalities.

Receipts and payments on account of all public service enterprises maintained by municipalities, fiscal year 1910-11, were as follows:

	Receipts.	Payments—		
		For expenses.	For outlays.	On account of debt.
Water-supply system.....	\$118,399.66	\$40,341.78	\$5,058.74	\$1,963.31
Electric-light systems.....	7,772.95	4,048.28	513.92	
Markets.....	28,322.62	4,411.01	11,875.89	3,800.00
Slaughterhouses.....	2,403.17	2,793.27	3,574.56	40.26
Meat shops.....	6,177.88	2,782.13	1,113.28	31.26
Animal pounds.....	8,327.49	1,436.26		10.00
Cemeteries.....	7,665.30	15,747.16	13,152.80	184.00
Theaters.....	1,476.34	736.89	50.00	
Others.....	674.25			
Total.....	181,219.66	72,296.78	35,339.19	6,028.83

Fees charged for the use of municipal markets and meat shops show about the average increase. These, too, are sources of income that should be developed. A well-constructed market place not only improves sanitary conditions, but in due time pays for itself and adds to the permanent productive assets of the municipality. The market constructed at Guayama and the one begun at Cabo Rojo clearly demonstrate, however, the need of the technical and financial supervision of the Insular Government over such projects.

MUNICIPAL INCOMES AND EXPENDITURES.

The following table shows the actual net income of all the municipal corporations for 1910-11, by main categories (excluding operations of bond redemption, trust funds, and the amount advanced by the Insular Government):

General revenues:	
Property taxes.....	\$915,367.59
Taxes levied prior to July 1, 1901.....	77.70
Tax on slaughter and sale of meat.....	131,699.70
Licenses and permits.....	195,317.72
Fines.....	20,894.11
Subventions, grants, and gifts.....	4,032.99
Miscellaneous.....	4,914.87
Commercial revenues:	
Department services, including rents and sales.....	42,914.75
Privileges.....	2,532.91
Interest.....	3,069.25
Public-service enterprises.....	181,219.66
Total.....	1,502,041.25

The expenditures for the year for all municipalities may be classified into the following main categories:

Expenses:	
General Government.....	\$317,312.08
Protection of life and property.....	21,133.52
Health conservation and sanitation.....	143,478.95
Highways.....	265,378.00
Charities and correction.....	311,598.05
Education.....	4,990.79
Recreation.....	12,488.11
Miscellaneous.....	5,961.87
Public-service enterprises.....	72,296.78
	1,154,638.15
Interest.....	76,558.40
Outlays.....	168,137.72
On account of debt.....	108,895.19
Total.....	1,508,229.46

Outlays, or expenditures for apparatus and equipment which may be considered as acquisitions or permanent improvements, amounted to \$168,137.72, an amount equal to 11.2 per cent of the net income.

They may be classified as follows:

Furniture and office equipment.....	\$4,024.53
Municipal buildings, including hospitals.....	23,897.70
Fire apparatus.....	345.99
Street-cleaning equipment.....	1,796.30
Streets, sidewalks, and plazas.....	68,698.10
Street-sprinkling equipment.....	671.00
Street-lighting equipment.....	2,624.59
Vecinal and rural roads.....	21,633.11
Hospital and relief-station equipment.....	4,381.17
Library books and equipment.....	115.30
Musical instruments.....	863.12
Public-service enterprises.....	35,339.19
Others.....	3,747.62
Total.....	168,137.72

Exhibit No. 19 shows the total expenditures for the year for all municipalities; the total of current expenses, classified as "salaries" and "other" expenses; interest payments; outlay and payments on account of debt. These totals are the sum of nine subtotals which represent the part of each class of expenditure which corresponds to each department or service, and the disbursements for each department or service are in turn distributed among the various branches. This exhibit, as well as the table showing classified receipts for the year, is made up from the statistics prepared in the bureau of municipal finance for each municipality. Municipal monthly and quarterly reports and annual liquidations are rendered in no such elaborate detail,

but every effort has been made to give truly representative figures. It is not within the province of this report to give the tables for each town, but they constitute a very convenient and valuable source of information.

Exhibit No. 20 shows the per cent distribution of expenditures by municipalities, following the same classification used last year and indicating the increase or decrease in each case. There is a marked increase in current expenses and a corresponding decrease in expenditures for interest, outlays, and on account of debt. This is very significant. Sections 83 and 84 of the municipal law throw light on the subject: "In the framing of its budget, each municipality shall first make provision for the meeting of any deficit which may have resulted from the operations of prior years; or expenditures for which it is legally obligated." * * * "In no case shall the total appropriations for administrative expenses, consisting of salaries of all officials and employees of the municipality and the justice of the peace courts, and the contingent expenses of these offices, exceed 50 per cent of the total amount of the appropriations in the budget." The indebtedness of the municipalities to the Insular Government is decreasing at the rate of about \$60,000 a year. On June 30, 1910, there were 56 municipal loans outstanding. On June 30, 1911, 9 of these had been entirely liquidated. The municipalities are getting out of debt, their revenues, especially from property taxes, are increasing, but just how judiciously this money is being expended is another question. The municipalities are divided into three classes, but the provisions of law just quoted apply equally to all. A municipality that has only \$5,000 for budgetary appropriations can use only \$2,500 for administrative expenditures. One that has \$271,021.88 to appropriate may legally devote half of that amount to salaries and the purchase of office supplies. None have gone quite that far, but recent appropriations may well be considered danger signals. Now that the municipalities have been relieved of the sanitation service, there is even less reason why towns of the first and second class should be allowed to devote 50 per cent of their estimated income to administrative expenses. I earnestly recommend that an effort be made, during the next session of the assembly, to secure legislation limiting appropriations for administrative purposes to 35 or 40 per cent in towns of the first class and to 40 or 45 per cent in towns of the second class, leaving only the smallest towns with the 50 per cent maximum limitation.

ROADS.

As yet little has been done to improve the condition of rural and vecinal roads. The 8 per cent of the net proceeds of the property tax set apart for this purpose produced \$91,363.55, but as this money is received and expended in small quantities, much of it is consumed by the cost of supervision. The small landholder whose place does not happen to be on one of the roads maintained by the Insular Government is too often at a great disadvantage on account of bad roads. The attorney general has held that section 64 of the municipal law prohibits "the expenditure of more than \$200 by a municipality of Class II or III for road work in any one fiscal year without the technical direction of the department of the interior." An investigation made by the bureau of municipal finance revealed the fact that between September 14 and November 16, 1910, the municipality of Yauco expended \$3,347.27 from this fund. Certain criminal questions were involved, as some of the repairs seemed to be on election roads, but aside from this the attorney general held that it was my duty to order the repayment of the amount expended in excess of \$200. The ex-comptroller was given 60 days to make the repayment, failed to do so, and the case is now in court. Its decision will mean much, for better or for worse, to the small farmers in the rural districts of the island.

SANITATION.

One hundred and forty-three thousand four hundred and seventy-eight dollars and ninety-five cents, or 9.51 per cent, of municipal expenditures was devoted to health conservation and sanitation, besides \$274,444.58, or 18.2 per cent, for charities. By the new sanitation law the municipalities are relieved after July 1, 1911, of the administration of the health and sanitation service, and incidentally of 12 per cent of their revenues, but the poor have been left with them. During the fiscal year just closed the municipalities have expended 10 per cent of their ordinary receipts for health and sanitation service. In the future they must pay 12 per cent of such receipts for this service. Here again the law is harder on the small than on the large towns. In towns of the third class it has been hard, from the limited funds available for appropriation, to pay a salary sufficiently attractive to secure the services of a doctor. He was the highest salaried municipal employee and was both health officer and charity physician. These small municipalities, for a consideration of 12 per cent, are relieved of the health and sanitation service, but still have to attend to the indigent sick. Doubtless assistance will be given them by the director of sanitation and the insular board of health.

CHARITIES.

The municipalities devoted 18.2 per cent of their total expenditures, or an amount equal to 19.4 per cent of their ordinary receipts, to charities. Truly a benevolent people. Justice seems in some instances to have been a little too highly seasoned with mercy and politics, and I am afraid that some of the municipal authorities do not realize that while the liberal expenditure of their private funds for charitable purposes might be most praiseworthy, the same rule does not apply to public moneys. Sixty-four thousand and fifty-one dollars and sixty-four cents for free medicine, \$75,708.20 for relief of the poor, and \$3,580.11 for miscellaneous charities make a total of \$143,339.95, which, together with the \$131,104.63 for municipal hospitals and relief stations, would, if added to insular expenditures of a similar nature, show where a very considerable share of the taxpayers' money goes.

Exhibit No. 22 shows the present financial condition of each and every municipality of Porto Rico more accurately and concisely, it seems to me, than could otherwise be shown, unless a similar table were prepared with one other column in order to show, side by side with the fiscal operations for the year and actual status of each town, the assessed valuation of its taxable property. That information can, however, be obtained from Exhibit No. 11.

MUNICIPAL INDEBTEDNESS.

Of the 66 municipalities, 16 have no indebtedness of any kind. The outstanding indebtedness of the remaining 50 is given in detail in Exhibit No. 23. The indebtedness to trust funds, given in the same column with indebtedness to the Insular Government, consists entirely of small sums due the teachers' pension fund, amounting to \$748.90 in all, and will be entirely liquidated during 1911-12. On their indebtedness to the Insular Government the municipalities pay 3 per cent interest on the amount actually advanced and outstanding. Monthly retentions are made by this department from the part of the property taxes corresponding to the municipalities, for the payment of interest and annual installment on the loans. The part of the installment retained each month is credited at once to the municipality, thus reducing the amount of interest to be paid.

Regulations promulgated by this department and approved by the Executive Council, under authority of section 42 of the municipal law, provide a uniform system of accounting for the municipalities. Under section 45 of these regulations this department is authorized to settle questions that arise in regard to the interpretation or application of the provisions thereof—that is, to apply the rule of reason where doubt exists or when a new case comes up.

Generally, and in review, the municipalities have never been in a better financial condition than they are to-day, but many of them are in need of permanent public improvements, to raise funds for which they have requested the authority of the Executive Council to issue bonds. It would be poor economy further to decrease municipal indebtedness at the expense of the public welfare. Municipalities that are manifestly too small to issue bonds should, when necessary, be granted short-time loans from insular funds in anticipation of tax collections. Allow me to reiterate my recommendations that administrative expenditures in towns of the first and second class and the expenditure in all municipalities of public funds for philanthropic purposes be further restricted and to voice the urgent need of the better equipment of the department of the interior for the supervision of the work done by the municipalities on rural and vecinal roads and of this department for the general supervision of municipal finance.

The question of the division of power between the Insular Government and the municipal governments and school boards is becoming of first-rate importance. Changes have been made in this division without taking into consideration the proper balance of power, until to-day an anomalous situation exists. A close comparative study of the actual conditions will reveal the fact that a number of municipalities of the island have almost no power left except looking after the poor, collecting the patente tax, etc., yet retaining a complete and expensive organization at far too great a proportionate expenditure of their income. Indeed, what has been said above might better be said of the municipalities of the first class except that they have water-works and streets to look after. A proper rearrangement would result in economy and efficiency and furnish better training for self-government. Are we ultimately to have a consolidated government in this island, doing away with the municipalities and school boards, or are we to have a more logical division of powers with closer supervision by the Insular Government?

I reiterate whatever success has been attained in administering the treasury department the past year has been due largely to the character of its personnel, to whom I desire to express my sincere appreciation.

Respectfully,

SAM'L D. GROMER,
Treasurer of Porto Rico.

The GOVERNOR OF PORTO RICO, *San Juan, Porto Rico.*

EXHIBITS.

EXHIBIT 1.

Balances on hand, classified, June 30, 1911.

Insular funds:	
Cash balance available for expenditures.....	\$1,214,000.67
Due from municipalities and school boards.....	447,386.01
Total, insular funds.....	\$1,661,386.68
Trust funds:	
Irrigation fund.....	2,048,510.67
Insular bond redemption tax (sinking fund and interest).....	232,962.54
Road-construction funds from sale of bonds.....	328,081.91
Miscellaneous.....	191,888.46
Total, trust funds.....	2,801,443.58
Total.....	4,462,830.26

EXHIBIT 2.

Custody of funds of Porto Rico for the fiscal year ending June 30, 1911.

American Colonial Bank of Porto Rico, San Juan, P. R.....	\$616,987.29
Banco de Puerto Rico, San Juan, P. R.....	100,000.00
Banco Territorial y Agrícola de Puerto Rico, San Juan, P. R.....	15,000.00
Bank of Nova Scotia, San Juan, P. R.....	250,000.00
First National Bank of Porto Rico, San Juan, P. R.....	100,000.00
The Royal Bank of Canada, San Juan, P. R.....	975,000.00
Credito y Ahorro Ponceño, Ponce, P. R.....	50,000.00
J. & W. Seligman & Co., New York, N. Y.....	1,500,000.00
The National City Bank of New York, N. Y.....	408,456.96
Total.....	4,015,444.25

EXHIBIT 3.

Receipts and disbursements of the Insular Government of Porto Rico for the fiscal year ending June 30, 1911.

Balance on hand at beginning of period July 1, 1910.....	\$3,629,308.21
Receipts, ordinary:	
Customs.....	\$1,065,998.95
Internal revenue.....	2,571,450.02
Miscellaneous.....	349,296.87
Repayments.....	442,157.92
Transfers, trust funds to insular revenues.....	73,562.21
Total.....	4,502,465.97
Receipts, trust funds.....	2,311,109.21
Total receipts, ordinary and trust funds.....	6,813,575.18
Total, including balance on hand at beginning of period.....	10,442,883.39
Disbursements:	
From ordinary receipts.....	\$3,685,613.56
From trust fund receipts.....	2,327,503.47
Transfers, trust funds to insular revenues.....	73,562.21
Total disbursements.....	6,086,679.24
Balance on hand at end of period.....	4,356,204.15
Total.....	10,442,883.39

EXHIBIT 4.

Actual net income of the Insular Government for the fiscal year ending June 30, 1911.

Customs.....	\$1,065,998.95
Excise taxes.....	2,419,880.51
General property tax.....	136,522.07
Inheritance tax.....	15,047.44
3 per cent tax on insurance premiums.....	24,911.45
Miscellaneous.....	331,664.92
Total.....	3,994,025.34
Repayments.....	434,878.42
Total, including repayments.....	4,428,903.76

EXHIBIT 5.

Excise stamp sales detailed by sources, Schedule "A"—Excise proper, fiscal year 1910-11

Distilled spirits.....	\$1,104,789.02
Beer.....	97,361.58
Wine.....	67,469.34
Champagne.....	2,062.82
Total, liquors.....	166,893.74
Cigarettes.....	505,681.05
Cigars and manufactured tobacco.....	202,128.99
Total, tobacco.....	707,810.04
Playing cards.....	1,856.23
Medical preparations and perfumery.....	25,495.82
Arms and ammunition.....	7,926.49
Matches.....	49,033.58
Total, miscellaneous.....	84,312.12
Grand total.....	2,063,804.92

EXHIBIT 6.

Excise stamp sales detailed by sources, Schedule "B"—License taxes, fiscal year 1910-11.

Manufacturers:	
Distillers.....	\$1,475.00
Rectifiers.....	15,750.00
Manufacturers of stills.....	5.00
Manufacturers of cigars and cigarettes.....	3,024.00
Manufacturers of perfumery.....	135.20
Total, manufacturers.....	20,389.20
Wholesale dealers:	
Distilled spirits.....	22,325.00
Beer and wine.....	12,504.00
Cigars and cigarettes.....	8,419.00
Arms and ammunition.....	192.00
Perfumery.....	4,237.00
Total, wholesale dealers.....	47,677.00
Retail dealers:	
Distilled spirits, beer, and wine.....	105,531.00
Cigars and cigarettes.....	64,465.50
Arms and ammunition.....	1,842.00
Perfumery.....	7,491.00
Total, retail dealers.....	179,329.50
Grand total.....	247,395.70

EXHIBIT 7.

Excise stamp sales detailed by sources, Schedule "C"—Documentary, fiscal year 1910-11.

Notarial instruments.....	\$35,922.69
Tax certificates.....	1,615.50
Registrars of property.....	66,396.20
Sale of blank books.....	184.25
Administrative fines.....	4,408.65
Sale of law pamphlets.....	48.40
Miscellaneous.....	104.20
Total.....	108,679.89

EXHIBIT 8.

Miscellaneous receipts detailed, fiscal year 1910-11.

Insular telegraph.....	\$66,354.47
Harbor and dock fees.....	50,926.81
Interest on bank balances and on loans to municipalities and school boards.	56,537.35
Franchises and royalties.....	15,520.88
Licenses to foreign corporations.....	5,275.00
Licenses to automobiles.....	5,504.00
Administrative fines and sales of confiscated goods.....	72.16
Judicial fees and fines.....	102,343.35
Rental of Government property.....	10,982.51
Sale of Government property and convict labor.....	3,584.65
Rental on mines.....	1,160.88
Fees for the examination of notaries, etc.....	1,105.00
Pay patients, insane asylum.....	7,279.50
Other sources.....	5,018.36
Total.....	331,664.92

EXHIBIT No. 9.

Consolidated report of financial institutions in Porto Rico at the close of business, June 30, 1911.

	Banco de Puerto Rico.	Banco Territorial y Agrícola.	American Colonial Bank.	First National Bank of Porto Rico.	Credito y Ahorro Poncéño.	Caja de Economías y Prestamos German.	Banco Popular San Juan, P. R.	Royal Bank of Canada.	Bank of Nova Scotia.	Caja de Economías y Prestamos Cabo Rojo.	Caja Popular de Ahorros y Prestamos San German.	Total.
RESOURCES.												
Bonds.....	\$152,000.00	\$339,040.00	\$1,557,261.32	\$100,000.00	\$132,521.28							\$2,280,822.60
Call loans.....					17,883.74							17,883.74
Stock investments.....	300,000.00	275,215.00	140,495.36	140,675.00								281,170.36
Amount due by stockholders.....	519,560.57	61,266.67	475,528.22	33,405.00								575,215.00
Amount loaned on collaterals.....							\$70,051.18	\$845,188.04	\$198,257.00			2,203,256.68
Amount loaned on personal securities.....	918,079.35	1,343,378.98	949,727.63	64,062.58	432,684.36	\$148,852.46						5,584,920.93
Amount loaned on real estate.....	289,267.85	761,891.98	93,003.71	275.75	16,424.39	1,832.63	73,966.98	1,399,916.79	180,912.05	\$20,708.02	2,296.00	1,238,683.54
Overdrafts.....			2,222.84					74,644.57	35,005.99			112,149.15
Due from banks, institutions, and private firms.....	533,305.83	358,881.92	849,846.58	65,186.76	112,235.09	39,017.22	51,721.87	680,100.67	17,732.79	1,794.90	23,899.53	2,733,723.16
Real estate, owned.....	40,000.00	70,000.00	65,303.75		52,856.10		173.04					228,332.89
Real estate, by foreclosure.....	6,017.13	98,215.76										104,232.89
Pending installments of real estate sold.....												
Furniture and fixtures.....	7,756.87	2,498.55	12,775.88	900.00	2,625.00	748.97	278.68			100.60	717.81	28,402.36
Taxes.....	5,834.51		869.02	1,155.33	1,024.15	442.14					224.57	9,579.72
Expense account.....	27,623.36		15,439.44	2,234.56	6,627.95	1,488.08	2,465.35	3,543.36		461.84	1,230.94	61,117.48
Cash.....												
Bills.....												
Legal tender notes.....	294,923.00	322,777.00	703,923.00	33,000.00	176,949.00	11,197.00	2,955.00	219,669.00	52,815.00	874.00	5,766.00	1,824,848.00
Spanish bank notes.....	6,405.00	2,405.00	5,420.00	200.00	1,295.00		55.00					16,685.00
Gold coin.....	27,757.50	47,190.00	110,790.00	300.00	13,015.00	2,585.00	1,245.00	1,030.46	23,120.00	675.00	1,630.00	254,037.96
Silver dollars.....	57,062.00	3,400.00	10,508.00	300.00	2,201.00	700.00	85.00	7,188.00	150.00	78.00	1,200.00	82,312.00
Silver (fractional coin).....	4,623.49	1,267.07	27,633.70	91.39	3,509.54	9,155.23	215.03	22,579.07	415.15	359.86	4,289.06	74,156.59
Cash items, checks on other banks.....	226,125.60	107,619.67	157,263.12	5,956.44	78,913.91	915.37		61,933.76	91.41	905.00	6,975.32	646,699.60
Assets not included in above heads.....	14,177.31	103,404.90	55,011.63	11,900.00	118,300.00		2,858.63					305,652.47
Total.....	3,435,831.37	3,898,442.50	5,253,053.20	459,402.81	1,169,065.51	216,944.70	206,575.76	3,315,793.72	508,499.39	25,957.22	174,817.94	18,644,384.12

LIABILITIES.											
Authorized capital stock.....	750,000.00	697,900.00	400,000.00	100,000.00	120,000.00	45,630.00	30,000.00		9,500.00	30,000.00	1,737,400.00
Capital stock paid in.....	1,450.71		350,000.00	20,000.00	70,000.00	7,009.63					445,630.00
Bank building rents.....	275,000.00				10,000.00					1,897.21	1,450.71
Surplus fund.....	4,228.04										724,460.78
Provisional reserve.....	1,723,729.94										14,228.04
Amount due depositors.....	537,000.00	2,279,050.97	4,100,053.66	225,578.08	691,581.01	147,136.32	165,893.63	2,737,797.10	346,842.24	8,452.24	12,552,914.61
Notes issued.....											537,000.00
Amount due other banks.....			260,683.13			6,047.89		566,465.20	698.05	1,384.70	844,138.22
Dividends unpaid.....	7,992.86	2,136.60	1,825.00				57.34			8,859.25	12,192.05
Undivided profits.....	472.42	88,881.88	104,662.32	7,628.72		2,517.01	13.30			73.68	204,173.65
Commission account.....	2,992.51		15,829.09								18,821.60
Interest account.....	66,129.75			6,098.01	19,969.86	8,461.35	8,887.66	11,261.72	2,047.24	7,188.38	130,063.97
Exchange account.....	4,303.93				2,400.38			269.70			6,974.01
Taxes accrued.....									3,008.46		16,675.11
Interest accrued.....	2,669.10	10,997.55									868,975.50
Mortgage bonds issued.....	50,000.00	818,975.50									529,285.87
Other liabilities not included in above heads.....	9,862.11	500.00				15.93	1,169.89		4,573.04		
Total.....	3,435,831.37	3,898,442.50	5,233,053.20	459,402.81	1,169,065.51	216,944.70	206,575.76	3,315,793.72	508,499.39	25,937.22	18,644,384.12

EXHIBIT 10.

Transactions in Porto Rico in the calendar year 1910 by insurance companies.

"A," FIRE INSURANCE.

Name of company.	Fire insurance written.	Gross premiums thereon.	Losses paid in 1910.	Losses incurred in 1910.
Aachen & Munich Fire.....	\$3,889,371.91	\$15,491.19	\$6,165.28	\$6,165.28
Atlas Assurance.....	191,998.00	1,448.72		
British American Assurance.....	685,974.00	4,994.15		21.75
Commercial Union Assurance.....	1,613,554.00	11,774.03	499.00	499.00
Feuer Assecuranx von Hamburg.....	1,063,307.00	8,803.53		
Guardian Assurance.....	5,028,915.50	24,218.71	10,106.16	
Hamburg-Bremen Fire.....	5,097,610.91	19,284.24	1,140.98	1,140.98
La Baloise Fire.....	3,288,347.23	9,977.66	9,009.91	9,009.91
Liverpool, London & Globe.....	1,046,960.00	7,082.59	3,215.00	3,215.00
London Assurance Corporation.....	623,180.00	5,340.78	743.50	
L'Union de Paris.....	1,094,591.25	9,232.52	3,700.00	4,125.00
Magdeburger Fire.....	1,551,212.25	12,343.17	6,845.88	6,845.88
North British & Mercantile.....	9,900,094.43	39,794.09	31,937.69	31,937.69
North German.....	6,768,310.99	19,404.59	13,255.82	13,255.82
Northern Assurance.....	2,160,980.00	13,459.73	653.73	653.73
Norwich Union Society.....	3,732,996.50	30,950.10	9,543.34	9,643.34
Palatine.....	705,260.00	6,033.51	3,804.95	3,804.95
Phoenix Assurance.....	109,100.00	543.50		
Prussian National.....	4,869,028.50	11,750.35		
Royal (Lancashire).....	1,055,870.00	7,082.36	76.00	76.00
Royal (Ltd.).....	3,077,054.00	16,666.03	3,491.56	3,491.56
Western Assurance.....	1,519,267.00	12,151.85	8,595.93	8,595.93
Total.....	59,072,983.47	287,827.40	112,784.73	102,481.82

"B," MARINE INSURANCE.

Name of company.	Marine insurance written.	Gross premiums thereon.	Losses paid in 1910.	Losses incurred in 1910.
Agrippina.....	\$365,568.83	\$1,653.93	\$635.00	
British & Foreign.....	3,578,511.63	10,853.72	6,593.07	\$6,593.07
German-Lloyd.....	354,765.00	1,374.55	523.05	
Indemnity Mutual.....	229,963.00	1,134.50		
International Lloyd.....	516,321.28	1,736.25	1,777.01	477.01
Mannheim.....	2,303,944.66	7,283.04	4,870.80	4,870.80
North German.....	1,546,614.14	5,472.39	641.73	641.73
Royal (Ltd.).....	23,181.67	188.39		
Total.....	8,918,870.21	29,696.77	15,040.66	12,582.61

"C," LIFE INSURANCE.

Name of company.	Policies in force Dec. 31, 1909.	Policies written, revived, etc., in 1910.	Discontinued by death, lapse, surrender, maturity, etc., in 1910.	Policies in force Dec. 31, 1910.	Annuities in force, annual payments.
New York Life Insurance Co.....	\$2,257,402.00	\$326,283.00	\$220,154.00	\$2,363,531.00	\$482.00
Sun Life Assurance Co., of Canada.....	1,723,127.57	661,450.00	223,823.90	2,160,753.67	
The Imperial Life Insurance Co.....		49,000.00		49,000.00	
The Manufacturers Life Insurance Co.....	603,500.00	12,119.00	31,802.00	583,817.00	
The Mutual Life Insurance Co., of New York.....	208,357.00		15,257.00	193,100.00	
Total.....	4,792,386.57	1,048,852.00	491,036.90	5,350,201.67	482.00

"D," GUARANTY INSURANCE.

Name of company.	Bonds written.	Gross premiums thereon.	Losses paid in 1910.	Losses incurred in 1910.
American Surety Co., of New York.....	\$1,402,500.00	\$6,484.57		
Fidelity & Deposit Co., of Maryland.....	2,049,088.98	10,784.34	\$1,043.51	\$1,045.23
National Surety Co.....	1,044,942.00	5,247.04	1,000.00	1,000.00
Total.....	4,496,530.98	22,515.95	2,043.51	2,045.23

"E"—INDEMNITY INSURANCE.

Name of company.	Indemnity insurance written.	Gross premiums thereon.	Losses paid in 1910.	Losses incurred in 1910.
Travelers Indemnity Co. ¹		\$1,760.77	\$150.49	\$150.49

¹ The Travelers Indemnity Co. furnished no statement of the amount of indemnity insurance written.

EXHIBIT No. 11.

Total assessed value of real and personal property, by municipalities, for fiscal years 1911 and 1912.

Municipalities.	1911 (cor- rected to Dec. 31, 1910).	1912 (cor- rected to Sept. 9, 1911).
Adjuntas.....	\$1,299,258	\$1,324,885
Aguada.....	1,018,743	1,869,922
Aguadilla.....	1,078,011	1,948,606
Aguas Buenas.....	357,994	442,806
Aibonito.....	764,752	818,339
Añasco.....	1,316,408	1,465,050
Arecibo.....	5,656,016	7,715,498
Arroyo.....	1,038,198	1,349,740
Barceloneta.....		1,842,674
Barranquitas.....	358,619	478,314
Barros.....	539,118	549,924
Bayamon.....	2,956,303	3,549,747
Cabo-Rojó.....	1,421,005	1,591,722
Caguas.....	3,174,694	4,164,549
Camuy.....	685,162	1,630,206
Carolina.....	1,685,877	1,831,132
Cayey.....	1,422,280	1,756,322
Ciales.....	979,736	1,103,669
Cidra.....	485,971	516,363
Coamo.....	1,253,385	1,332,925
Comerio.....	880,185	875,779
Corozal.....	375,194	508,666
Culebra.....	130,469	130,598
Dorado.....	668,891	901,702
Fajardo.....	4,816,444	5,859,670
Guayama.....	2,809,075	3,532,573
Guayanilla.....	1,659,606	1,201,864
Gurabo.....	1,065,861	1,200,174
Hatillo.....	757,146	1,188,161
Humacao.....	3,850,342	4,017,823
Isabela.....	662,219	1,013,305
Jayuya.....		798,783
Juana Díaz ¹	2,814,166	3,237,453
Juncos.....	1,814,947	1,975,765
Lajas.....	1,213,719	1,303,610
Lares.....	1,470,503	1,575,699
Las Marías.....	1,120,255	1,341,661
Loíza.....	2,106,602	2,271,451
Manatí.....	3,386,109	2,384,146
Maricao.....	1,048,250	1,065,622
Maunabo.....	552,721	602,816
Mayaguez.....	5,361,539	6,890,816
Moca.....	560,318	803,333
Morovis.....	497,403	651,387
Naguabo.....	1,603,504	1,956,528
Naranjito.....	241,104	338,477
Patillas.....	939,320	1,242,881
Peñuelas.....	734,602	1,086,859
Ponce ¹	11,738,136	12,736,859
Quebradillas.....	328,919	704,678
Rincon.....	321,073	609,213
Río Grande.....	1,157,117	1,835,894
Río Piedras.....	2,756,029	3,588,542
Sabana Grande.....	519,558	543,154
Salinas.....	2,547,987	3,347,155
San German.....	1,655,402	2,365,654
San Juan.....	23,357,921	26,177,129
San Lorenzo.....	705,791	867,572
San Sebastian.....	1,003,474	1,060,178
Santa Isabel.....	2,144,541	2,265,366
Toa-Alta.....	431,578	590,948
Toa-Baja.....	1,067,220	1,663,390
Trujillo Alto.....	512,222	821,495
Utúado.....	2,321,847	2,188,756
Vega-Alta.....	689,358	1,008,444
Vega-Baja.....	1,026,282	1,918,276
Vieques.....	2,399,667	2,820,444
Yabucoa.....	1,917,301	2,116,876
Yauco.....	4,749,006	5,829,754
Total.....	133,282,453	162,299,172

¹ Including assessment of Fortuna Estates, tax receipts for which have not yet been issued.

Total assessed value of real property, by munic

[Corrected to Aug. 23, 1910.]

Municipalities.	Urban.			Rural.						
	Lots.	Improvements.	Total.	Cane.	Coffee.	Tobacco.	Pine-apples.	Oranges.	Coco-nuts.	Minor fruits.
Adjuntas.....	\$16,041	\$54,715	\$70,756	\$19,395	\$519,222					\$58,138
Aguada.....	1,528	13,287	14,815	324,215	29,257		\$856		\$13,005	24,250
Aguadilla.....	60,764	311,093	371,857	131,306	3,688	1,423			7,365	55,505
Aguas Buenas.....	495	43,595	44,090	1,180	55,658	11,525				24,698
Aibonito.....	565	101,459	102,024	430	79,415	165,151			60	28,147
Añasco.....	3,844	98,772	103,616	408,713	215,205				7,839	28,819
Areibo.....	147,240	714,411	861,651	1,273,745	108,322	10,188	\$5,820	\$70,657	568	57,940
Arroyo.....	22,944	149,511	172,455	301,875	5,388	20			1,040	7,497
Barranquitas.....	165	26,271	26,436	1,310	22,886	33,988				45,815
Barros.....		32,685	32,685	70	90,295	8,190				68,363
Bayamon.....	354,361	761,003	1,115,364	207,945	22,803	717	14,953	73,798	4,700	24,241
Cabo-Rojó.....	1,085	102,025	103,110	439,199	2,622	400		4,000	30,242	84,424
Caguas.....	7,937	735,382	743,319	175,238	10,632	133,371	1,000		190	14,279
Camuy.....	630	34,840	35,470	91,898	44,823	9,745	1,910		240	33,057
Carolina.....	15,406	159,440	174,846	356,127	2,779	20			860	16,977
Cayey.....	39,428	252,036	291,464	900	103,442	258,614				60,243
Ciales.....	3,900	81,370	85,270	1,905	352,084	5,870				57,210
Cidra.....	280	31,463	31,743	350	23,625	121,118				36,488
Coamo.....	1,587	192,546	194,133	34,435	121,894	30				64,572
Comerio.....	934	52,612	53,546	100	38,731	88,739				26,771
Corozal.....	1,738	33,490	35,228	2,655	30,733	1,059				25,647
Culebra.....	656	19,445	20,101							60
Dorado.....	630	20,283	20,913	219,280	2,630		11,875	14,335	1,875	4,195
Fajardo.....	1,417	347,729	349,146	668,960	1,830	20		30,000	4,880	6,047
Guayama.....	4,143	540,147	544,290	717,625	110,962	475			2,150	17,527
Guayanilla.....	8,418	47,005	55,423	324,080	118,863	1,600			4,000	67,280
Gurabo.....	260	65,729	65,989	189,655	6,789	228,400				10,406
Hatillo.....	80	29,519	29,599	63,635	18,475	19,826	900		1,060	31,336
Humacao.....	22,465	442,209	464,674	696,999	1,587	17,284			2,888	8,839
Isabela.....	3,250	40,706	43,956	58,620	21,085	17,799			95	80,451
Juana Díaz.....	13,050	135,552	148,602	972,573	205,582	822			60	63,597
Juncos.....	2,110	169,720	171,830	99,360	395	34,901				5,067
Lajas.....	175	9,080	9,255	405,404	5,224	651	25		180	88,737
Lares.....	2,589	151,983	154,572	3,660	695,902	90				52,791
Las Marias.....	1,241	9,127	10,368	5,240	657,260	120		15,400		16,887
Loíza.....	175	27,826	28,001	484,825	63,758	13,022		500	72,650	13,982
Manatí.....	7,706	257,751	265,457	765,467	62,077	3,289	19,375	83,921	2,450	26,283
Maricao.....	4,800	45,143	49,943	420	575,605					4,628
Maunabo.....	1,430	70,425	71,855	161,330	2,145				1,493	760
Mayaguez.....	420,512	1,511,583	1,932,095	628,369	490,839	190	6,090	300	11,485	51,192
Moca.....	1,406	13,327	14,733	58,240	117,986					25,729
Morovis.....	325	31,645	31,970	19,801	82,295	3,255			25	28,691
Naguabo.....	4,965	105,689	110,644	344,650	840			4,500	2,800	25,054
Naranjito.....	318	13,909	14,227	180	36,158	8,810				15,085
Patillas.....	700	55,070	55,770	274,303	19,458	40			1,900	8,511
Peñuelas.....	3,543	35,532	39,075	196,288	79,624	1,330		120		43,653
Ponce.....	1,866,445	2,768,260	4,634,705	1,282,507	263,292		425	355		67,585
Quebradillas.....	105	36,356	36,461	24,900	28,416	4,703		80		16,568
Rincon.....	545	5,789	6,334	77,944	3,915					9,178
Río Grande.....	2,552	84,998	86,550	212,545	36,543	25	15			16,201
Río Piedras.....	132,365	425,034	557,399	240,530	19,575	35	72,685	72,763	150	10,246
Sab. Grande.....	1,155	82,100	83,255	100,336	37,194	4,630				21,609
Salinas.....	14,339	84,167	98,506	731,017	1,806	80				47,392
San German.....	18,144	320,075	338,219	361,701	120,035	4,127	860		652	79,828
San Juan.....	5,360,743	7,697,262	13,058,005							
San Lorenzo.....	120	92,326	92,446	50,485	21,274	10,772				15,627
S. Sebastian.....	2,291	64,512	66,803	18,676	352,274	50				36,313
Sta. Isabel.....	9,750	50,671	60,421	692,442					2,165	1,894
Toa-Alta.....	4,153	46,687	50,840	11,388	3,034	2,185	1,000	24,670	30	11,704
Toa-Baja.....	4,618	53,027	57,645	402,536	220	300	21,262	68,423		10,640
Trujillo Alto.....	15	15,570	15,640	7,165	1,310			9,805		13,229
Utua.....	14,619	213,605	228,224	33,175	728,099	35,115				147,802
Vega-Alta.....	352	33,288	33,640	108,457	5,108	674	120	17,260	400	5,547
Vega-Baja.....	6,813	112,502	119,315	306,413	3,280	888	24,560	8,252	3,905	9,145
Vieques.....	590	138,515	139,105	466,232					150	8,074
Yabucoa.....	2,110	129,570	131,680	554,525	1,110				2,400	10,995
Yauco.....	9,631	439,469	449,000	535,869	255,761	9,178				160,380
Total.....	8,638,636	21,072,023	29,710,659	17,380,798	7,143,119	1,281,010	183,675	499,139	219,020	2,256,352

No. 12.

pabilities and classes, for the fiscal year 1911.

[Corrected to Aug. 23, 1910.]

Rural.											Total real property.
Pasture.	Timber. brush.	Marsh lands.	Other lands.	Total lands.	Rural houses.	Buildings and machinery.		Track stations.	Other im- prove- ments.		
						Sugar.	Others.				
\$196,627	\$190,652		\$1,210	\$985,244	\$81,249	\$7,315	\$80,370		\$3,280	\$1,228,214	
98,203	13,989	\$20	12,704	516,499	40,407	238,300	555		1,350	811,926	
120,155	21,254	268	16,704	357,608	41,337	9,405			11,150	791,417	
121,551	33,129		5,117	252,858	19,628		750			317,326	
136,036	49,514		7,783	466,536	32,528		64,105			665,193	
132,048	47,882	980	18,270	859,756	70,354	152,550	13,495	\$9,000	1,110	1,209,881	
552,079	208,670	7,013	10,989	2,305,991	129,470	789,420	22,140	125,741	4,280	4,238,693	
140,377	9,705	1,900		467,802	62,767	154,105				857,129	
112,684	43,181		13,741	273,605	21,138					321,179	
150,367	104,304	84	16,161	437,834	44,659		955			516,133	
538,284	96,754	3,489	6,783	994,467	124,645	139,860	179,003		13,245	2,566,584	
373,699	82,948	1,325	66,393	1,085,252	112,284	2,750	1,000		100	1,304,496	
538,081	28,449		33,752	934,992	68,752	485,620	144,518	171,364	31,720	2,580,285	
201,245	68,981	40	430	452,369	73,778	16,740	75		1,090	579,522	
479,868	23,380	6,790	13,020	900,631	106,812	99,654	105,123		5,060	1,392,126	
110,439	84,583		17,721	735,942	84,524		43,092			1,155,022	
205,748	163,890	600	2,710	690,017	106,643		25,262		2,505	909,697	
136,046	44,551		7,480	369,658	24,164		16,425			441,990	
400,171	103,223		135	724,460	81,324	6,000	1,555		8,872	1,016,344	
132,924	24,592	190	1,708	313,755	32,546		465,141			864,988	
129,978	41,607		120	231,799	30,998	1,300	2,000		60	301,385	
63,735	4,352	900	3,830	72,777	6,395					99,373	
193,061	14,323		208	461,782	32,850	7,850		46,100	200	569,695	
489,846	85,492	6,293	22,400	1,315,768	89,276	853,000	3,500	394,560	250	3,005,500	
561,801	74,236	512	1,180	1,486,468	37,103	194,835	75,530		2,450	2,340,676	
104,645	58,022	2,880	9,753	691,123	85,218	95,300	8,520	500	14,280	950,364	
211,188	23,174		5,410	675,021	20,680	5,000	148,788			915,478	
355,284	61,894	200	13,789	566,399	53,682		455		440	650,575	
677,422	28,316	1,706	41,377	1,476,418	69,019	986,020	35,030	231,000		3,262,161	
195,158	49,884	20,030		443,122	68,226		750		3,648	559,702	
663,371	123,648	4,721	25,140	2,059,514	168,832	134,300	4,090	1,640	38,896	2,555,874	
469,443	50,492		4,132	983,790	21,958	716,180	46,513	16,700	19,500	1,676,471	
378,603	62,740	6,660	20,289	974,513	73,235	23,350	225		1,550	1,082,128	
165,094	96,242		6,138	1,019,917	140,191	10,745	53,614			1,379,039	
65,692	112,483		8,965	882,047	102,723	3,450	33,171		6,735	1,098,494	
351,364	89,315	11,781	12,445	1,113,642	42,449	677,635	36			1,861,763	
407,998	122,885	821	18,631	1,513,197	89,281	1,100,073	9,334		1,337	2,678,679	
67,044	74,655		7,210	729,562	167,827		51,463		17,798	1,016,593	
76,159	9,455		2,565	253,907	18,449	112,725	2,025		100	459,061	
317,171	57,921	6,945	13,581	1,584,083	298,229	397,693	82,876	200	23,911	4,319,087	
105,736	34,555	6,932	3,668	352,846	44,382	6,103	710		1,115	419,889	
123,865	76,593		30,285	364,810	38,079	5,105	2,100		100	442,164	
329,785	35,111	3,855	1,381	747,976	40,290	292,463	61,294			1,252,667	
76,431	34,471		4,728	176,463	17,101	300	250		800	208,841	
188,291	49,652		1,887	544,042	26,687	188,100	5,300	2,900		822,799	
117,090	91,512	350	6,541	536,508	64,105	15,000	1,453	10,000	9,986	676,091	
829,647	216,919	3,066	405,527	2,769,323	266,570	680,830	185,588	171,816	54,281	8,763,113	
97,922	22,420		6,348	201,697	29,746		1,175		860	269,939	
44,909	3,951		3,100	159,198	37,200	45,850	1,500		27,650	277,732	
400,289	55,359	7,235	289	806,096	62,970	18,316			800	974,832	
633,611	49,672	620	148,614	1,259,864	121,358		12,650	440,351		2,391,622	
91,639	16,368		10,095	307,654	36,763	9,300	50		400	337,422	
543,264	90,591		7,945	1,398,908	49,050	632,065	16,000		2,300	2,196,829	
204,301	24,010	505	6,205	802,224	161,109	4,975	2,380		330	1,309,237	
			174,039	174,039		389,463	386,496	328,300		14,316,303	
208,278	30,531	10	12,670	384,947	25,195	100	11,319	35,000		549,010	
168,446	24,813	124,858	9,215	734,645	111,027	3,334	3,175	2,050	4,869	925,903	
399,838	54,374	1,365	340	1,152,418	43,493	576,310	6,400			1,839,042	
194,044	16,051			265,006	25,584	5,650				347,580	
205,111	36,827	2,725	11,674	759,718	48,893	103,000	3,600		600	973,456	
184,248	1,108		12,120	228,985	28,415			156,208		429,248	
301,209	346,603	275	15,435	1,607,713	228,054	12,441	95,390		1,000	2,172,822	
114,341	38,896		6,631	297,434	7,672	209,850		45,000		593,596	
250,562	49,307	3,385	10,184	660,881	34,758	96,000				919,954	
672,981	25,668		11,829	1,184,934	68,245	454,920		42,000		1,889,204	
361,468	14,907	590	9,855	955,850	27,323	306,850		106,300		1,528,003	
400,439	146,577	1,950	14,390	1,524,544	194,230	1,748,435	79,230		39,369	4,034,808	
18,149,334	4,271,613	223,839	1,120,109	52,728,008	4,873,932	12,836,472	2,601,011	2,374,926	687,341	105,812,349	

EXHIBIT No. 13.

Total assessed value of personal property, by municipalities and classes, for the fiscal year 1911.

[Corrected to Aug. 23, 1910.]

Municipalities.	Money.	Mer- chan- dise.	Cattle.	Horses.	Mules.	Pigs.	Sheep.	Auto- mo- biles.	Coaches.	Other vohi- cles.	Ma- chin- ery.	Roll- ing stock.	Ves- sels.	Other prop- erty.	Total per- sonal property.	Grand total real and personal.
Adjuntas.....	\$2,766	\$20,410	\$20,244	\$14,779	\$7,860	868	111		\$1,100	\$1,805	\$8		\$20	\$1,701	\$70,755	\$1,238,969
Aguada.....	131,626	32,874	32,200	7,143	60	402	402	\$150	690	2,262	110		8,207	27,006	286,410	1,018,309
Aguadilla.....	15,200	170,069	38,622	14,324	100	100			410	262				27,006	286,410	1,018,309
Aguas Buenas.....	15,824	111,546	38,622	14,324	100	100			410	262				27,006	286,410	1,018,309
Albionito.....	5,317	28,730	31,068	7,154	190	62	13		325	680	125			26,132	94,186	338,374
Arroyo.....	38,638	561,959	127,073	3,320	570	78	6		800	3,100	15	\$11,450	33	5,208	107,164	1,317,045
Barraquitas.....	23,742	54,945	50,469	8,175	3,085	205	16	500	3,340	11,930	2,228	38,453	5,037	583,155	1,411,034	5,680,167
Barros.....	220	6,105	22,739	6,140	50	52	52	2,000	545	10,584		5,900	8,965	15,581	131,083	1,389,057
Bayamon.....	16,027	158,975	130,327	27,344	1,350	216	12		2,700	6,562	680	17,340	19,450	98,825	481,586	3,048,380
Cabo Rojo.....	5,818	22,234	94,464	17,800	150	347	373	1,500	575	4,010	90		295	6,765	147,221	1,451,717
Caguas.....	18,604	253,458	121,506	17,044	1,880	161		4,375	3,910	3,686		57,400		109,572	501,434	3,171,719
Carolina.....	3,755	52,220	157,889	12,301	2,470	396	60		540	4,650	375			17,854	182,573	1,685,095
Cayey.....	58,620	97,591	43,364	14,853	3,407	172	28		560	9,220	600	2,000	200	19,226	282,304	1,674,520
Ciales.....	300	4,370	22,792	12,248	5,180	116	22		2,480	1,110	30	850	100	34,165	257,241	1,412,263
Cidra.....	7,987	45,882	126,301	6,872	258	35			175	295	7,325			8,303	71,043	980,740
Coamo.....	1,190	14,151	21,210	7,504	1,699	248	220		2,105	1,510	480			6,837	236,873	1,253,217
Corozal.....	500	2,145	46,750	9,347	245	287	22		100	180				7,013	63,019	918,007
Culebra.....									340	240	277		395	1,219	73,791	73,791
Dorado.....	22,528	173,375	108,103	23,744	561	258	46	1,200	510	22,664		23,650	170	15,485	96,858	696,553
Fejardo.....	24,076	222,250	138,968	27,845	911	120	152	7,450	3,326	8,814	3,890	128,100	18,054	1,317,574	1,816,717	4,822,217
Guayama.....	1,500	20,464	50,251	8,718	2,178	104	103	6,650	1,565	3,116	7,050	1,250	2,960	20,880	107,952	2,808,628
Guayanilla.....		17,505	79,078	9,492	1,555	300	14		1,850	3,480				5,225	112,090	1,027,476
Hatillo.....		4,210	78,379	17,560	680	340	20		350	4,234				520	106,263	756,868
Humacao.....	43,415	137,489	180,257	28,599	350	335	96	900	3,710	4,076	5,105	73,000		118,933	596,235	3,858,396
Isabela.....	26,296	18,653	64,040	13,913	20	467	61		585	2,466	110		20	1,479	102,160	1,021,862
Juana Diaz.....	10,020	67,571	116,623	25,205	4,943	169	149		2,440	3,175		2,800	60	18,547	229,228	2,816,528
Juncos.....	14,871	104,304	86,296	6,948	6,750	58	31		885	4,005	360			5,937	229,228	1,905,699
Lajas.....	590	10,208	99,712	13,879	70	391	276		125	4,175				1,390	131,006	1,213,134
Lares.....	870	31,975	21,010	14,534	3,975	431	58	2,000	125	25	245			13,264	88,387	1,467,426
Las Marias.....	510	3,085	4,077	7,449	3,713	122	156			210	923	60		58,502	20,807	1,119,301
Lolita.....	28,565	18,055	92,844	14,192	822	279	91		260	2,845		300	380	58,457	217,090	2,078,853

Manati.....	10,684	110,774	95,742	23,133	2,365	138	36	1,410	17,495	4,402	4,396	.....	136,581	407,156	3,385,835
Maricao.....	3,600	7,992	3,444	6,472	3,570	44	5	.....	8,285	3,851	.....	.....	1,022	31,730	1,048,523
Maunabo.....	1,665	20,555	50,401	4,587	.....	.....	.....	630	9,130	.....	600	.....	6,775	93,798	532,839
Mayaguez.....	137,284	601,909	51,321	22,112	2,029	108	118	9,200	6,190	34,103	.....	10,043	134,192	1,017,739	5,336,826
Moca.....	1,240	4,387	21,956	7,957	310	61	22	250	2,846	.....	.....	.....	758	40,234	460,183
Moro Vis.....	1,760	4,633	37,334	9,170	1,210	67	4	1,200	802	35	.....	.....	182	35,197	1,575,964
Naguabo.....	11,414	44,848	114,082	24,853	1,680	102	77	1,200	4,244	750	35,661	2,220	81,381	323,237	1,575,964
Naranjito.....	500	1,610	21,927	6,570	115	160	15	.....	150	170	.....	.....	180	30,927	1,575,964
Patillas.....	31,069	43,840	10,616	158	158	68	39	250	5,415	215	.....	.....	24,446	130,477	738,504
Penuelas.....	7,704	36,872	7,066	1,545	1,545	136	92	18,175	39,295	77,900	51,930	51,465	4,811	16,412	738,504
Ponce.....	1,539,237	139,510	41,154	21,076	21,076	333	80	915	3,750	1,000	.....	.....	470,966	2,093,320	11,026,833
Quebradillas.....	9,800	33,783	8,617	1,062	1,062	226	80	3,750	2,500	1,458	500	108	2,197	182,380	320,619
Rincon.....	7,035	23,901	4,935	.....	.....	139	3	1,800	5,150	1,458	.....	.....	2,197	182,380	320,619
Rio Grande.....	4,642	38,069	115,595	16,391	1,170	141	189	5,115	5,150	.....	.....	.....	41,182	356,210	1,160,912
Rio Piedras.....	5,360	71,814	164,573	27,286	2,185	101	.....	815	2,470	50	8,900	.....	2,642	82,132	2,519,954
Sabana Grande.....	3,500	10,690	50,020	8,320	675	157	519	1,800	3,056	1,974	.....	.....	115,029	351,034	2,519,954
Salinas.....	3,506	26,967	165,728	21,880	1,493	291	103	1,800	3,056	1,974	.....	.....	25,703	346,472	1,165,708
San German.....	83,131	127,583	84,279	14,824	615	291	103	20,975	8,293	135,276	100	126,600	8,944,965	23,708,288	23,708,288
San Juan.....	741,713	3,133,548	4,060	7,869	6,300	102	26	700	2,352	200	25	10	1,950	573,287	999,170
San Lorenzo.....	31,311	105,228	11,482	1,280	1,280	158	11	320	300	2,000	21,220	75	171,843	305,470	2,442,512
San Sebastian.....	22,068	31,786	13,523	13,523	1,280	133	71	500	6,498	2,000	.....	.....	6,964	73,984	1,078,416
Santa Isabel.....	17,835	73,131	10,904	50	50	24	21	500	3,635	10	850	1,282	12,340	104,960	1,078,416
Toa Alta.....	15,626	42,765	5,738	2,490	2,490	573	148	200	1,330	2,166	225	.....	12,872	153,678	2,926,500
Toa Baja.....	30,872	43,991	5,094	50	50	24	21	500	3,635	10	850	1,282	12,340	104,960	1,078,416
Trujillo Alto.....	3,850	54,912	11,093	12,306	12,306	573	148	200	1,330	2,166	225	.....	12,872	153,678	2,926,500
Truado.....	61,456	32,894	23,021	15	15	154	75	300	7,135	38,650	4,000	.....	6,857	110,657	1,030,611
Vega Alta.....	13,553	26,867	6,606	91	91	110	51	120	7,460	200	27,050	15,885	242,678	506,781	2,395,985
Vega Baja.....	9,797	36,230	41,564	9,338	50	66	202	495	2,180	.....	6,330	.....	179,915	356,499	1,884,502
Vieques.....	1,012	58,265	141,309	12,109	415	.....	.....	1,565	2,530	52,091	169,123	610	164,338	713,004	4,747,812
Yabucoa.....	1,668	70,966	79,425	14,069	415	326	63	1,800	2,530	52,091	169,123	610	164,338	713,004	4,747,812
Yauco.....	36,370	189,584	69,450	19,246	6,023	.....	.....	1,800	2,530	52,091	169,123	610	164,338	713,004	4,747,812
Total.....	1,947,585	8,843,449	4,464,389	923,546	139,944	10,944	4,636	94,946	285,646	389,202	724,918	272,064	9,191,780	27,388,008	133,200,357

EXHIBIT No. 14.

Number of acres and head of live stock for the fiscal year 1911.

[Corrected to Aug. 23, 1910.]

Municipality.	Real property.								Total.	Personal property.					Total.			
	Cane.	Coffee.	Tobacco.	Pine-apples.	Orange.	Coco-nuts.	Minor fruits.	Pas-ture.		Tim-ber-brush.	Marsh lands.	Other lands.	Cattle.	Horses.		Mules.	Pigs.	Sheep.
Adjuntas.	309	9,374					2,135	12,135	18,175		103	809	455	158			1,422	
Aguada.	3,674	718	48			214	1,332	7,342	1,803	4	625	1,026	248		15	7	1,296	
Aguadilla.	1,666	130	68			131	3,303	9,026	3,825	52	1,294	1,750	583	2	185	66	2,586	
Agua Buenas.	15	1,027	305				1,333	9,439	3,459		1,392	1,924	162	2	3		1,091	
Albionito.	12	2,137	1,816			3	1,322	9,026	4,943		351	1,380	301	8	24	10	1,723	
Anasco.	4,243	4,570				106	1,464	7,676	4,950	53	916	1,940	185	21	24	3	1,173	
Arecibo.	9,762	2,598	243	46	1,166	9	2,766	24,801	32,440	713	453	4,356	1,334	49	46	14	5,799	
Arroyo.	2,388	134.5	5			26	248	4,990	1,081	190		1,408	271	3	12	52	1,746	
Barranquitas.	35	507	598				2,599	10,268	5,631		555	20,246	246	1	25	1	1,386	
Barros.	2	3,037	255				5,130	14,468	14,586	14	1,176	38,668	829	29	53	6	1,185	
Bayamon.	2,856	680	28	141	1,206	133	1,503	23,067	9,340	716	1,850	39,850	999	24	101	20	7,208	
Cabo-Rojó.	5,374	86	9		20	423	4,418	18,493	10,280	154	1,784	41,041	467	2	137	247	4,624	
Caguas.	1,995	316	1,803	5		5	742	26,933	4,308		913	5,276	544	22			5,842	
Camuy.	1,614	1,198	275	35		4	1,585	10,223	10,134	8	32	25,080	529	64	146	55	2,781	
Carolina.	4,255	68		8		18	745	19,549	1,880	675	252	27,451	6,684	17	5	8	7,543	
Cayey.	18	2,891	2,642				2,809	11,649	10,047		331	30,387	509	78	53	24	2,423	
Ciales.	44	6,340	128				2,185	10,644	5,180	40	135	40,392	416	117	30	21	1,541	
Cidra.	7	666	1,649				3,650	30,057	10,146	35	220	20,551	279	5	12		1,315	
Coamo.	698	3,392	1,823				1,537	8,991	3,295		20	48,164	5,150	232	402	212	7,113	
Comerio.	4	964	28				1,805	13,752	6,700		8	885	284	50	19		1,238	
Corozal.	64	890					6	3,866	695	300	244	23,307	430	7	131	17	2,994	
Cuebra.							319	8,004	1,662			1,553	129	2	15	34	1,733	
Dorado.	2,557	125	1	103	265	25	343	24,442	7,654	984	506	13,070	1,441	9	11	106	2,017	
Fajardo.	7,957	82			100	15	343	24,442	7,654		506	42,158	996	19	91	32	5,112	
Guayama.	6,324	1,519	19				876	20,691	8,949	120	179	38,723	4,868	890	33	32	5,883	
Guayanilla.	1,852	2,324	37			30	2,584	6,321	9,305	596	689	23,788	1,582	288	45	49	3,994	
Guatabo.	2,068	226	2,334				648	9,240	2,576		117	17,209	2,485	372	6	88	13	2,964
Hatillo.	865	458	424	12		14	713	13,537	8,118	11	507	24,659	2,799	559	15	34	4	3,411
Humacao.	9,791	47	500				633	28,389	2,084	121	1,185	42,778	8,049	1,049	14	147	82	9,341
Isabela.	1,306	666	515			28	3,670	10,837	9,845	879		27,721	2,482	542	2	176	31	3,233
Juana Diaz.	7,801	4,001	17			2	2,753	32,317	11,322	783	914	59,914	1,059	152	76	81	5,693	
Juncos.	1,041	1,000					301	12,317	1,588		92	16,413	210	54	26	18	2,755	

Lajas.....	5,035	132.5	21	.5	3	4,300	18,419	6,504	642	852	35,990	4,408	757	3	232	106	5,586
Lares.....	76	11,973	3			3,195	11,675	10,570		498	37,965	935	554	113	149	44	1,796
Las Marias.....	61	13,603	3			3,896	4,464	10,800		331	30,555	158	235	113	41	79	1,026
Loiza.....	3,583	1,037	371			816	16,730	4,778		200	30,329	8,399	558	15	98	39	4,049
Manati.....	7,272	1,446	98			1,501	17,619	6,764	1,542	677	47,246	3,631	890	29	52	13	4,515
Maricao.....	1,437	10,822				195	4,380	6,455	178	376	22,238	206	64	19	3	5	437
Maunabo.....	2,143	76				41	7,042	1,599		126	11,077	1,591	183				1,774
Mayaguez.....	6,973	9,224				1,810	13,962	4,121	122	321	36,721	1,843	754	53	32	38	2,741
Moca.....	1,370	2,290				1,454	9,127	6,392	988	381	21,992	1,767	279	9	22	21	1,098
Morovis.....	300	1,596				1,348	8,858	10,748		578	23,510.5	1,751	372	20	30	4	2,686
Naguabo.....	5,088	17				1,865	15,486	4,308	644	12	26,576	4,615	941	10	36	44	3,583
Naranjito.....	3	1,041				1,058	7,578	5,186		572	15,790	1,091	305	3	32	6	1,457
Patillas.....	3,046	579				550	12,703	8,848		371	26,141	1,245	273	40	58	38	1,553
Peñuelas.....	1,668	1,873				2,301	7,580	13,322	28	370	27,180	4,731	273	38	4		1,654
Ponce.....	11,398	6,111				2,598	27,180	19,274	1,004	2,352	70,273	4,731	234	202	74	65	6,306
Quebradillas.....	521	668				7,905	5,950	3,323		476	11,981	1,371	175	16	89	53	1,802
Rincon.....	1,105	85				849	4,428	5,830		40	7,211	911	333	10	59		1,123
Rio Grande.....	2,903	1,116				1,042	22,956	8,951	1,042	8	37,957.5	4,520	675	14	52	2	5,203
Rio Piedras.....	2,484	370				1,042	21,645	1,359	125	3,091	31,479	5,690	840	20	24	50	6,394
Sabana Grande.....	1,615	826				2,287	8,871	4,052		2,185	19,971	2,164	303	12			2,479
Salinas.....	7,534	58				1,679	25,113	8,162		187	42,737	6,341	740	28	67	303	7,479
San German.....	4,333	2,658				3,943	14,773	3,839	251	295	30,250	3,273	539	13	100	53	4,038
San Juan.....						1,113	20,332	6,405		1,200	1,200	123	161	32			316
San Lorenzo.....	1,384	700				1,113	13,974	3,058	1	281	30,599	4,848	468		82	27	5,425
San Sebastian.....	5,401	7,518				1,983	13,974	3,058	13,900	612	41,415	1,531	549	29	69	8	2,186
Santa Isabel.....						49	11,999	4,429	452	21	22,353	2,198	371		46	41	2,656
Toa-Alta.....	112	75				791	11,281	1,852			14,551	1,811	239	1	44	4	2,099
Toa-Baja.....	3,898	13				335	6,768	1,985	432	578	14,975	1,876	179	15	11	13	2,094
Trujillo Alto.....	370	17,077				661	10,767	97		237	12,073	2,497	369	5	19		2,890
Utuado.....						8,713	23,864	45,486	81	2,031	98,291	1,501	910	262	218	106	2,997
Vega-Alta.....	1,051	158				425	5,231	7,112		452	15,102	1,970	211	1	59	6	1,247
Vega-Baja.....	3,461	129				690	11,638	8,131	991	452	26,079	1,835	371	3	45	19	2,273
Vieques.....	6,769					210	20,381	2,843		1,011	31,267	5,037	470	4	28	79	5,638
Yabucoa.....	6,040	26				338	18,787	3,361	53	672	23,341	2,022	463	9			3,084
Yauco.....	4,798	5,480				7,262	25,111	18,412	773	151	62,222	2,800	794	153	46	54	3,847
Total.....	183,223	160,864	19,420	1,720	7,394	115,576	926,894	515,137	28,798	37,137	1,989,504	171,880	34,171	2,717	3,948	2,694	215,300

EXHIBIT No. 15.

Average value per acre and per animal for the fiscal year 1911.

[Corrected to Aug. 23, 1910.]

Municipalities.	Real property.										Personal property.							
	Cane.	Coffee.	Tobacco.	Pine-apples.	Oranges.	Coco-nuts.	Minor fruits.	Pas-ture.	Tim-ber-brush.	Marsh-lands.	Other lands.	Total.	Cattle.	Horses.	Mules.	Pigs.	Sheep.	
Adjuntas.....	\$62.77	\$55.39					\$27.23	\$16.20	\$10.49	\$5.00	\$11.75	\$23.33	\$25.02	\$32.48	\$49.75	\$4.53	\$1.00	
Agüada.....	88.25	40.75	\$17.83			\$60.77	18.21	13.38	7.76		20.33	32.77	32.36	28.80	30.00	2.17	1.68	
Agüeyadilla.....	78.82	28.37	20.93			56.22	16.80	12.48	5.56	5.15	12.91	17.80	22.18	24.57	50.00	2.67		
Agüas Buenas.....	78.67	34.21	37.79				18.53	12.88	6.07		13.05	13.62	24.81	25.55	30.00	2.58		
Albionto.....	35.83	37.16	90.94				21.29	15.07	10.02		22.17	23.79	22.51	23.77	23.75	3.25	2.00	
Alfaro.....	96.33	47.09		\$126.52	\$60.60	73.95	19.69	17.20	9.67	9.84	19.95	35.86	34.50	28.81	27.14	4.46	1.14	
Arreibo.....	130.48	41.69	41.93			63.11	20.95	22.21	6.43	10.00	24.26	30.72	20.17	25.73	62.96	1.92	1.00	
Ayaco.....	126.41	40.06				40.00	30.23	28.13	8.98			51.65	35.84	30.17	5.67	1.92	1.00	
Barraquitas.....	37.43	40.87	56.84				17.63	10.97	7.67		24.76	13.51	20.43	24.96	50.00	2.72	1.00	
Barros.....	35.00	29.73	32.12				13.32	10.39	7.15	6.00	13.74	11.32	19.37	21.49	25.17	4.08	2.00	
Bayamon.....	72.80	33.53	25.61	106.05	61.19	71.49	19.24	19.98	6.51			26.44	25.18	25.27	56.25	1.70	1.51	
Cabo-Rojó.....	81.73	30.49	44.44				16.13	23.34	15.36	8.60	37.68	24.94	25.03	31.33	85.45			
Caguas.....	87.84	33.65	73.97	200.00		38.00	19.24	19.98	6.81			18.02	26.66	23.25	38.59		1.09	
Camuy.....	56.94	37.41	35.44	54.57		60.00	20.86	19.69	5.00		51.71	32.81	24.65	26.69	29.60	32.20	29.75	
Carolina.....	83.70	40.87	20.00	100.00		47.78	21.45	18.05	12.44	10.06	53.54	24.22	24.65	29.18	49.96	3.25	1.21	
Cayey.....	50.00	35.78	97.89				22.79	24.55	8.42		20.07	17.98	23.82	29.44	44.27	3.87	1.05	
Ciales.....	43.30	55.53	45.86				19.86	15.14	6.88	15.00	34.00	17.98	23.16	24.03	50.00	2.92		
Cidra.....	50.00	35.47	73.45				16.70	12.78	8.60		6.75	15.04	24.52	26.42	32.98	2.12	1.06	
Coamo.....	49.33	33.93	30.00				36.50	13.31	10.17	5.43	38.60	18.80	23.97	26.42	32.18	3.26	1.29	
Comerio.....	25.00	40.18	48.68				17.42	14.78	7.46		15.00	9.95	19.41	21.74	10.00	2.19	1.02	
Corozal.....	41.48	34.53	37.82				14.21	9.45	6.15	3.00	15.00	14.26	16.51	18.10	10.00	2.60	1.62	
Culebra.....				115.29	54.09	75.00	10.00	16.49	6.26		20.80	33.33	25.01	23.06	24.53	6.64	1.72	
Dorado.....	85.76	21.04				51.37	13.15	24.12	8.62		44.80	31.21	27.20	23.84	29.53	2.84	1.44	
Fajardo.....	22.32	22.32	20.00		300.00	46.74	20.01	27.15	6.29	6.40	6.59	38.39	28.61	31.76	30.27	48.40	3.12	1.10
Guayama.....	113.48	73.05	25.00			80.00	26.04	16.56	8.24	4.83	14.16	29.05	31.76	30.27	48.40	3.12	1.10	
Guaynilla.....	172.20	51.15	43.24				16.06	26.25	9.00		46.24	30.22	31.82	25.52	25.83	3.41	1.08	
Gurabo.....	91.71	30.04	97.86				16.06	26.25	7.62	18.18	26.20	29.97	28.00	31.41	45.33	10.00	5.00	
Hatillo.....	73.57	40.34	46.76	75.00		75.71	43.95	28.86	7.62	18.18	26.20	29.97	28.00	31.41	45.33	10.00	5.00	
Humacao.....	71.19	33.77	34.57				13.59	23.61	13.59		34.92	22.31	22.39	47.23	25.00	2.28	1.17	
Isabella.....	14.89	31.66	34.56			31.67	21.92	18.01	5.07	22.79	27.51	15.99	25.82	25.67	10.00	2.65	1.97	
Juncos.....	95.45	51.38	32.93			30.00	23.10	20.52	10.92	6.03	30.86	44.91	36.24	23.80	32.52	2.22	1.84	
Lajas.....	80.52	39.43	31.00	50.00		60.00	16.83	39.74	31.80	10.37	27.51	41.66	22.62	23.09	125.00	2.23	1.72	
Lares.....	60.00	58.12	30.00				20.21	20.56	9.11		14.01	26.91	22.47	26.23	34.87	2.89	1.32	

Las Marias.....	63.95	48.32	40.00	50.00	74.90	18.85	14.72	10.34	27.08	28.87	25.80	31.70	32.86	2.98	1.97
Loiza.....	124.86	60.32	35.10	50.00	74.24	17.13	21.00	18.75	59.55	36.69	25.87	26.43	54.80	2.85	2.33
Manati.....	105.26	42.93	33.56	62.53	91.39	16.52	23.16	7.32	4.61	27.52	26.89	25.90	81.55	2.85	2.77
Maricao.....	60.00	53.19	.....	.....	.....	23.73	15.31	11.56	.....	19.18	32.81	31.42	55.78	2.32	1.00
Martinez.....	75.28	53.19	.....	.....	.....	23.73	15.31	11.56	.....	20.36	22.92	21.08	.....	.....	.....
Mayaguez.....	90.24	53.21	38.00	100.00	138.40	18.54	22.72	14.06	56.93	42.31	27.85	29.33	38.28	2.04	3.11
Moca.....	42.82	51.52	.....	.....	.....	17.70	11.58	5.41	7.02	9.63	16.04	28.63	34.44	2.77	1.05
Morovis.....	66.00	51.56	39.70	.....	.....	17.20	13.98	7.13	.....	15.51	24.65	24.65	41.72	2.23	1.00
Naranjito.....	60.00	34.73	25.03	45.00	.....	28.96	21.30	8.15	5.99	115.08	24.72	26.41	168.00	2.83	1.75
Patillas.....	90.05	33.61	20.00	.....	.....	14.83	10.09	6.65	.....	8.26	20.10	21.54	38.33	3.08	2.50
Peñuelas.....	117.68	42.51	41.56	.....	.....	15.47	14.82	5.61	.....	5.09	60.81	26.88	39.50	2.06	.....
Ponce.....	112.52	43.08	.....	20.00	45.24	18.97	15.45	6.87	12.50	17.68	19.74	25.88	38.63	2.34	1.55
Quebradillas.....	47.79	42.54	24.88	88.75	.....	23.32	30.52	11.25	3.05	44.87	39.41	33.72	104.34	2.61	1.42
Rincon.....	70.54	46.06	.....	80.00	.....	20.58	16.35	6.75	.....	13.34	16.84	26.24	28.31	2.54	1.51
Rio Grande.....	73.21	32.74	25.00	.....	.....	16.96	20.05	6.18	6.94	33.44	21.23	25.57	83.57	3.76	.....
Rio Piedras.....	96.83	52.91	35.00	02.80	.....	20.72	29.27	36.55	4.96	48.08	40.02	32.48	109.25	4.21	1.50
Sabana Grande.....	62.13	45.03	34.30	150.00	.....	20.72	10.33	4.04	.....	4.62	23.11	29.16	53.32	2.34	3.78
Salinas.....	97.03	31.14	20.00	.....	.....	14.95	21.63	11.10	.....	37.67	22.73	27.50	47.31	1.82	1.71
San German.....	83.09	45.16	49.13	28.07	.....	20.25	13.83	6.25	2.01	21.03	26.52	23.75	196.88	.....	1.94
San Juan.....	58.15	30.39	44.40	.....	.....	14.04	10.23	4.77	138.13	138.13	33.01	48.88	.....	2.34	.....
San Lorenzo.....	50.75	46.86	16.67	.....	.....	18.31	12.00	8.11	15.09	17.74	20.76	24.63	44.14	2.29	1.96
San Sebastian.....	128.20	40.45	57.46	.....	.....	38.65	33.23	12.28	8.98	19.58	21.71	24.63	.....	3.11	1.38
Santa Isabel.....	101.68	46.73	42.86	68.72	10.00	14.70	17.28	8.53	3.14	31.56	33.27	29.39	.....	2.98	1.00
Toa-Baja.....	104.07	46.73	42.86	86.50	.....	31.67	30.31	18.55	.....	18.21	23.61	31.64	161.33	2.18	1.62
Trujillo Alto.....	80.66	42.64	52.49	83.09	.....	20.01	17.11	11.42	6.31	20.20	24.52	30.17	100.00	2.31	.....
Utuado.....	103.19	32.53	120.00	100.00	.....	16.96	12.62	7.62	3.40	7.60	16.36	27.73	46.97	2.63	1.40
Vega-Alta.....	17.28	32.53	96.43	28.81	.....	13.05	21.86	5.47	.....	13.76	19.70	27.49	15.00	2.61	12.50
Vega-Baja.....	88.53	25.43	15.86	38.92	.....	31.05	33.02	9.03	3.42	22.53	25.68	22.65	30.33	2.64	2.68
Vieques.....	93.88	42.69	.....	50.00	.....	32.53	33.02	4.40	11.13	11.70	37.90	27.94	12.50	2.36	2.56
Yabucoa.....	91.81	46.67	39.06	60.00	.....	22.08	15.95	7.96	2.52	95.30	24.50	24.24	39.37	7.09	1.17
Yauco.....	111.69	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
General average.....	94.86	47.35	65.96	67.51	65.56	19.52	19.58	8.29	7.77	30.16	26.50	27.03	51.51	2.77	1.75

EXHIBIT No. 16.

Amount and per cent of general property tax of 1 per cent remaining uncollected June 30, 1911.

Municipalities.	Amount uncollected June 30, 1911, pertaining to fiscal years—										Per cent uncollected June 30, 1911, pertaining to fiscal years—
	1901-2	1902-3	1903-4	1904-5	1905-6	1906-7	1907-8	1908-9	1909-10	1910-11	
Adjuntas.....	\$15.00	\$17.38	\$33.88	\$30.80	\$30.20	\$32.12	\$16.08	\$16.08	\$16.08		0.6
Albionito.....					4.95						.1
Arecibo.....										15.75	(¹)
Barros.....	2.12	2.34	142.10	142.04	142.04	154.98	154.98	154.92	154.92	412.92	1.7
Bayamon.....										28.80	.1
Cayey.....										47.28	
Guayanilla.....	21.32	26.68	24.55	23.82	21.28	25.64	25.64	25.52	25.52	25.52	(¹)
Humacao.....										53.11	
Isabela.....	4.38	5.60	5.60	5.60	5.60	6.12	6.12	6.82	13.38	61.10	.8
Juana Diaz.....	31.44	6.20	701.12	619.08	622.58	679.21	690.66	695.28	695.28	748.32	1.5
Juncos.....		14.30									(¹)
Las Marías.....											
Lolita.....								136.02	124.70	374.41	.2
Manati.....										11.16	
Maricao.....	271.00					7.66	15.32	24.09	32.88	39.88	(¹)
Mayaguez.....	214.80	92.92	104.95	69.59	67.90	89.79	80.20	366.78	414.73	248.95	.2
Morovis.....										642.84	.5
Naguabo.....										1.30	(¹)
Patillas.....		6.30	6.02	5.70	5.70	6.28	6.86	6.84	6.84	12.00	
Ponce.....		12.65	11.64	12.12	12.12					6.84	.1
Rio Piedras.....		3.72	18.28	16.94	4.08					286.06	.2
San German.....											(¹)
San Juan.....			255.00	232.50						192.65	(¹)
San Sebastián.....										1,336.37	1.0
Toa Alta.....	2.00	2.00	2.20	2.20					179.84	126.21	(¹)
Toa Baja.....			2.20						2.10		1.1
Trujillo.....											
Utuado.....	171.00	179.12	163.84	104.12	59.96	73.51	62.14	55.70	58.98	4.38	(¹)
Vega Alta.....										206.12	.8
Vega Baja.....										56.20	.7
Yabucoa.....							4.22	4.20	7.56	82.26	(¹)
										11.40	.1

¹ Pending, less than 0.1 per cent.

Total amount uncollected June 30, 1911, pertaining to fiscal years 1901-1911, \$15,183.06.

Percentage uncollected June 30, 1911, pertaining to fiscal years 1901-1911, 0.13 per cent.

EXHIBIT 17.

Insular loans to municipalities.

Municipalities.	Date of approval of loan.	Total amount authorized and purposes for which granted.		Amount of loan received to June 30, 1911.	Amount outstanding June 30, 1911.
		Payments of indebtedness.	Public improvements.		
Fajardo.....	July 2, 1904	\$2,800.00		\$2,800.00	
Comerio.....	July 14, 1904	2,500.00		2,500.00	
Aguas Buenas.....	July 18, 1904	4,311.67		4,311.67	
Ponce.....	Sept. 9, 1904	35,000.00		35,000.00	
Vega-Baja.....	Oct. 15, 1904	3,000.00		3,000.00	
Yauco.....	.....do.....	11,772.25		11,772.25	
Sabana Grande.....	Nov. 23, 1904	3,644.27		3,644.27	
Bayamon.....	Jan. 18, 1905	6,420.72		6,420.72	
San Sebastian.....	.....do.....	8,669.42		8,669.42	
Mayaguez.....	Mar. 18, 1905	12,000.00		12,000.00	
San Juan.....	May 11, 1905	2,500.00		2,500.00	
Vieques.....	May 18, 1905		3,000.00	3,000.00	
Total, fiscal year 1904-5.....		92,618.33	3,000.00	95,618.33	
Vega-Alta.....	Aug. 12, 1905	1,000.00		1,000.00	
Adjuntas.....	Aug. 22, 1905	14,922.44	77.56	15,000.00	\$5,333.33
Rincon.....	Aug. 28, 1905	2,643.49		2,643.49	
Aguadilla.....	Sept. 14, 1905	5,943.79	6,056.21	12,000.00	
Naguabo.....	.....do.....	108.81	2,891.19	3,000.00	
San Juan.....	.....do.....		15,000.00	15,000.00	
Arroyo.....	Mar. 8, 1906		4,200.00	4,200.00	
Coamo.....	Apr. 2, 1906		2,000.00	2,000.00	
Lares.....	.....do.....		12,000.00	12,000.00	
Juana Diaz.....	Apr. 7, 1906	1,950.03	4,049.97	6,000.00	
Patillas.....	.....do.....		2,000.00	2,000.00	
Toa-Baja.....	May 18, 1906		1,500.00	1,500.00	750.00
Aguada.....	June 16, 1906	114.16	3,885.84	4,000.00	
Aibonito.....	.....do.....	558.00	9,442.00	10,000.00	5,000.00
Total, fiscal year 1905-6.....		27,240.72	63,102.77	90,343.49	11,083.33
Maricao.....	June 25, 1906	1,088.00	5,912.00	7,000.00	
Morovis.....	.....do.....	4,000.00		4,000.00	1,500.00
San Sebastian.....	June 26, 1906	5,500.00	4,500.00	10,000.00	
Ciales.....	July 14, 1906	5,000.00		5,000.00	
Toa-Alta.....	.....do.....	3,000.00		3,000.00	
Añasco.....	.....do.....	10,000.00		10,000.00	
Aguas Buenas.....	July 30, 1906	5,000.00		5,000.00	2,500.00
Barros.....	.....do.....	3,000.00		3,000.00	
Aguadilla.....	Aug. 11, 1906		2,000.00	2,000.00	
Guayanilla.....	.....do.....		2,000.00	2,000.00	
Arroyo.....	.....do.....		2,000.00	2,000.00	
Guayama.....	Sept. 19, 1906		16,000.00	16,000.00	10,000.00
San Lorenzo.....	.....do.....	6,000.00		6,000.00	1,000.00
Coamo.....	Sept. 20, 1906		25,000.00	25,000.00	12,500.00
Yabucoa.....	Sept. 25, 1906		20,000.00	19,600.00	9,600.00
Manatí.....	.....do.....	7,000.00		7,000.00	
Comerio.....	Oct. 16, 1906		750.00	750.00	
Bayamon.....	Oct. 27, 1906		20,000.00	15,084.38	5,084.38
Humacao.....	Dec. 28, 1906	2,270.44		2,270.44	
Cabo-Rojo.....	.....do.....		12,000.00	12,000.00	8,533.31
Caguas.....	Mar. 9, 1907		60,000.00	60,000.00	36,000.00
San Juan.....	Apr. 9, 1907		52,000.00	52,000.00	22,285.71
Lajas.....	.....do.....		6,000.00	6,000.00	2,000.00
Cidra.....	.....do.....		2,750.00	2,750.00	916.67
Mayaguez.....	Apr. 16, 1907	1,400.00		1,400.00	
Bayamon.....	May 8, 1907		10,000.00	10,000.00	5,992.48
Patillas.....	May 21, 1907		4,000.00	4,000.00	1,333.34
Vega-Baja.....	May 31, 1907		5,000.00	5,000.00	2,919.87
Toa-Alta.....	.....do.....		1,000.00	1,000.00	131.00
Las Marias.....	.....do.....		7,000.00	7,000.00	4,527.99
Mayaguez.....	June 10, 1907	23,000.00	12,000.00	35,000.00	14,000.00
Juana Diaz.....	.....do.....		10,000.00	10,000.00	3,600.86
Total, fiscal year 1906-7.....		76,258.44	279,912.00	350,854.82	144,425.61
Dorado.....	July 26, 1907		6,000.00	6,000.00	4,200.00
Salinas.....	.....do.....		10,700.00	10,700.00	3,566.67
Aguadilla.....	.....do.....		7,000.00	7,000.00	5,127.75
Santa Isabel.....	.....do.....		5,000.00	5,000.00	68.89
Do.....	Aug. 12, 1907		10,000.00	10,000.00	6,250.00
San German.....	.....do.....		12,000.00	12,000.00	7,200.00
Aguas Buenas.....	Sept. 3, 1907		500.00	500.00	
Cabo Rojo.....	Sept. 6, 1907		2,000.00	2,000.00	

Insular loans to municipalities—Continued.

Municipalities.	Date of approval of loan.	Total amount authorized and purposes for which granted.		Amount of loan received to June 30, 1911.	Amount outstanding June 30, 1911.
		Payments of indebtedness.	Public improvements.		
Naguabo.....	Sept. 6, 1907		\$2,000.00	\$2,000.00	
Ponce.....	do.	\$14,000.00	50,000.00	64,000.00	\$38,400.00
Caguas.....	Nov. 5, 1907		4,000.00	4,000.00	
Fajardo.....	do.		6,000.00		
Coamo.....	Dec. 4, 1907		5,000.00	5,000.00	3,125.00
Loiza.....	do.		16,000.00	16,000.00	11,200.00
San Juan.....	Dec. 7, 1907		22,000.00	16,000.00	
Cayey.....	Dec. 21, 1907		35,516.13	35,516.13	28,412.91
Aibonito.....	Dec. 30, 1907		3,000.00	3,000.00	2,100.00
Arecibo.....	Feb. 7, 1908		10,000.00	9,983.92	6,983.92
Gurabo.....	do.		308.22	308.22	
Vieques.....	Feb. 20, 1908		1,250.00	1,250.00	
Hatillo.....	Feb. 28, 1908		1,000.00	1,000.00	250.00
Do.....	Mar. 24, 1908		1,000.00	1,000.00	250.00
Arecibo.....	do.		1,500.00	1,500.00	
Do.....	do.		1,500.00	1,500.00	
Quebradillas.....	do.		250.00	250.00	62.50
Do.....	do.		250.00	250.00	62.50
Patillas.....	do.		1,000.00	1,000.00	400.00
Caguas.....	Mar. 28, 1908	750.00		750.00	
Camuy.....	Apr. 20, 1908		750.00	750.00	200.00
Do.....	do.		750.00	750.00	200.00
Rio Piedras.....	Apr. 24, 1908		500.00	500.00	
Toa Alta.....	May 28, 1908		1,000.00	1,000.00	700.00
San Sebastian.....	June 12, 1908		3,000.00	3,000.00	1,551.91
Moca.....	June 27, 1908		1,400.00	1,400.00	
Total, fiscal year 1907-8.....		14,750.00	222,174.35	224,908.27	120,312.05
Utua.....	Oct. 20, 1908		27,300.00	27,300.00	23,300.00
San Juan.....	Dec. 7, 1908		25,000.00	25,000.00	20,000.00
Total, fiscal year 1908-9.....			52,300.00	52,300.00	43,300.00
Juncos.....	Aug. 26, 1909		3,000.00	3,000.00	
San German.....	Mar. 31, 1910		4,500.00	4,500.00	3,294.77
Total, fiscal year 1909-10.....			7,500.00	7,500.00	3,294.77
Mayaguez.....	Nov. 11, 1910		9,500.00		
San Juan.....	Jan. 30, 1911		5,000.00	5,000.00	5,000.00
Total, fiscal year 1910-11.....			14,500.00	5,000.00	5,000.00
Total, fiscal years 1904-5 to 1910-11.....		210,867.49	642,489.12	826,524.91	327,415.76

EXHIBIT 17-A.

Insular loans to school boards.

Municipality.	Date of approval of loan.	Total amount authorized and purposes for which granted.		Amount of loan received to June 30, 1911.	Amount outstanding June 30, 1911.
		Payment of indebtedness.	Public improvements.		
Adjuntas.....	July 2, 1904	\$980.00		\$980.00	
Aguada.....	do.	408.00		408.00	
Aguadilla.....	do.	750.00		750.00	
Aguas Buenas.....	do.	355.00		355.00	
Añasco.....	do.	806.00		806.00	
Arecibo.....	do.	1,411.00		1,411.00	
Barros.....	do.	348.00		348.00	
Bayamon.....	do.	672.00		672.00	
Camuy.....	do.	1,000.00		1,000.00	
Cayey.....	do.	734.00		734.00	
Ciales.....	do.	323.33		323.33	
Comerio.....	do.	925.00		925.00	
Fajardo.....	do.	182.00		182.00	

Insular loans to school boards—Continued.

Municipality.	Date of approval of loan.	Total amount authorized and purposes for which granted.		Amount of loan received to June 30, 1911.	Amount outstanding June 30, 1911.
		Payment of indebtedness.	Public improvements.		
Lajas.....	July 2, 1904	\$550.00		\$550.00	
Las Marias.....	do.	675.00		675.00	
Maricao.....	do.	216.00		216.00	
Mayaguez.....	do.	3,680.00		3,680.00	
Morovis.....	do.	600.00		600.00	
Naguabo.....	do.	492.00		492.00	
Patillas.....	do.	394.00		394.00	
Ponce.....	do.	1,000.00		1,000.00	
Sabana Grande.....	do.	425.00		425.00	
San Lorenzo.....	do.	800.00		800.00	
Utua.....	do.	862.00		862.00	
Vega Baja.....	do.	208.00		208.00	
Manati.....	Sept. 24, 1904	700.00		700.00	
Total, fiscal year 1904-5.....		19,496.33		19,496.33	
Aguada.....	Aug. 22, 1905		\$1,000.00	1,000.00	
Arecibo.....	Aug. 28, 1905	196.00	900.00	1,096.00	
Aguadilla.....	Sept. 14, 1905	1,500.00		1,500.00	
Camuy.....	do.		3,000.00	3,000.00	
Hatillo.....	do.		3,000.00	3,000.00	
Añasco.....	Oct. 3, 1905	2,000.00		2,000.00	
Sabana Grande.....	do.	1,200.00		1,200.00	\$426.67
San German.....	do.		2,000.00	2,000.00	
Manati.....	Oct. 9, 1905		1,200.00	1,200.00	
Lares.....	Mar. 26, 1906		5,000.00	5,000.00	
Rio Piedras.....	do.		3,500.00	3,500.00	1,312.50
Coamo.....	Apr. 2, 1906		6,000.00	6,000.00	3,000.00
Naguabo.....	Apr. 9, 1906	1,000.00		1,000.00	
Toa Baja.....	May 18, 1906		1,500.00	1,500.00	750.00
Total, fiscal year 1905-6.....		5,896.00	27,100.00	32,996.00	5,489.17
Arroyo.....	June 5, 1906		4,000.00	4,000.00	833.34
Patillas.....	Aug. 11, 1906		1,000.00	1,000.00	500.00
Humacao.....	do.	750.00		750.00	
Bayamon.....	Aug. 17, 1906		1,000.00	1,000.00	
Salinas.....	Aug. 25, 1906		8,000.00	8,000.00	3,000.00
Juana Diaz.....	Oct. 1, 1906		6,000.00	6,000.00	
Isabela.....	do.	300.00		300.00	
Guayama.....	Oct. 24, 1906		5,000.00	5,000.00	2,000.00
Lajas.....	Feb. 25, 1907		5,230.40	5,230.40	2,563.74
San German.....	Mar. 9, 1907		1,200.00	1,200.00	800.00
Yauco.....	do.		8,000.00	8,000.00	4,000.00
Ponce.....	Apr. 9, 1907		50,000.00	50,000.00	10,500.00
San Juan.....	May 9, 1907		48,000.00	48,000.00	24,000.00
Santa Isabel.....	June 17, 1907		5,000.00	5,000.00	
Total, fiscal year 1906-7.....		1,050.00	143,200.00	143,480.40	48,197.08
Fajardo.....	July 2, 1907		12,000.00	12,000.00	8,400.00
Carolina.....	Aug. 23, 1907		200.00	200.00	
Mayaguez.....	do.		1,400.00	1,400.00	
Peñuelas.....	Mar. 7, 1908		3,500.00	2,000.00	950.00
San Juan.....	June 27, 1908		12,200.00	12,200.00	8,714.28
Total, fiscal year 1907-8.....			29,300.00	27,800.00	18,064.28
Arroyo.....	July 13, 1908		1,000.00	1,000.00	1,000.00
Cabo Rojo.....	do.		6,000.00		
Manati.....	do.		6,000.00	6,000.00	4,800.00
Caguas.....	do.		8,000.00	8,000.00	5,600.00
Arecibo.....	July 18, 1908		30,000.00	30,000.00	24,000.00
Añasco.....	Nov. 20, 1908		1,000.00	953.10	553.10
San Juan.....	Apr. 1, 1909		13,000.00	13,000.00	10,400.00
Total, fiscal year 1908-9.....			65,000.00	58,953.10	46,353.10
Naranjito.....	July 19, 1910		2,000.00	2,000.00	1,866.62
Total, fiscal year 1910-11.....			2,000.00	2,000.00	1,866.62
Total, fiscal years 1904-5 to 1910-11.....		26,442.33	266,600.00	284,725.83	119,970.25

NOTE.—No loans approved during fiscal year 1909-10.

EXHIBIT No. 18.

Gross receipts of municipalities, detailed by sources and destination, fiscal year 1910-11.

Items.	Total.	Ordinary funds.	Road funds.	Bond-redemption and sinking funds.	On account of debt.
Total.....	\$1,697,627.29	\$1,410,677.70	\$91,363.55	\$176,386.04	\$19,200.00
General revenues, \$1,430,456.55:					
Taxes.....	1,205,296.86				
Property taxes.....	1,073,519.46	824,004.04	91,363.55	158,151.87	
Tax on slaughter and sale of meat.....	131,699.70	131,699.70			
Taxes levied prior to July 1, 1901.....	77.70	77.70			
Licenses and permits.....	195,317.72				
Business licenses.....	182,356.24	182,356.24			
Dog and other licenses.....	787.13	787.13			
Permits.....	12,174.35	12,174.35			
Fines.....	20,894.11	20,894.11			
Subventions, grants, and gifts.....	4,032.99	4,032.99			
Miscellaneous.....	4,914.87	4,914.87			
Commercial revenues, \$267,170.74:					
Department services.....	42,914.75				
Maintenance of insular prisoners.....	13,396.32	13,396.32			
Transportation of patients to asylums.....	326.92	326.92			
Fees and charges.....	10,466.75	10,466.75			
Rents.....	11,001.47	11,001.47			
Sales.....	7,813.29	7,813.29			
Privileges.....	2,532.91	2,532.91			
Interest.....	21,303.42	3,069.25		18,234.17	
Public service enterprises.....	181,219.66				
Water-supply systems.....	118,399.66	118,399.66			
Electric-light systems.....	7,772.95	7,772.95			
Markets.....	28,322.62	28,322.62			
Slaughter houses.....	2,403.17	2,403.17			
Meat shops.....	6,177.88	6,177.88			
Animal pounds.....	8,327.49	8,327.49			
Cemeteries.....	7,665.30	7,665.30			
Theaters.....	1,476.34	1,476.34			
Others.....	674.25	674.25			
Receipts on account of debt.....	19,200.00				19,200.00
Total current receipts.....	1,697,627.29	1,410,677.70	91,363.55	176,386.04	19,200.00
Cash on hand June 30, 1910.....	1,045,249.66	162,785.31	34,250.86	628,206.47	220,007.02
Total available for expenditure.....	2,742,876.95	1,573,463.01	125,614.41	804,592.51	239,207.02
Total expenditure during year.....	1,508,229.46	1,330,492.94	83,423.56	66,018.50	28,294.46
Cash on hand June 30, 1911.....	1,234,647.49	242,970.07	42,190.85	738,574.01	210,912.56

EXHIBIT No. 19.

Detailed expenditures of municipalities, fiscal year 1910-11:

Department or service.	Expenses.			Interest.	Outlays.	On account of debt.
	Total.	Salaries.	Other.			
Total, \$1,508,229.46.....	\$1,154,638.15	\$559,917.19	\$594,720.96	\$76,558.40	\$168,137.72	\$108,895.19
General Government.....	317,312.08	245,997.10	71,314.98	-----	27,711.99	6,635.79
Executive and finance offices.....	220,624.85	191,097.08	29,527.77	-----	3,800.44	2,060.94
Legal services and costs.....	5,349.62	2,850.00	2,499.62	-----	-----	17.65
Municipal buildings.....	29,255.66	3,124.74	26,130.92	-----	23,897.70	4,128.45
Courts.....	34,910.14	33,603.28	1,306.86	-----	13.85	175.00
Civil register.....	15,701.54	15,322.00	379.54	-----	-----	127.50
Traveling expenses.....	11,470.27	-----	11,470.27	-----	-----	126.25
Protection of life and property, fire department.....	21,133.52	4,413.88	16,719.64	-----	345.99	423.47
Health conservation and sanitation.....	143,478.95	86,509.05	56,969.90	-----	2,871.55	3,257.17
Supervision and inspection.....	65,359.91	64,748.85	611.06	-----	63.82	391.66
Enemia service.....	3,128.10	1,833.30	1,294.80	-----	5.22	260.50
Sewers and sewage disposal.....	3,244.67	3,244.67	-----	-----	-----	10.50
Street cleaning and refuse disposal.....	65,681.87	16,564.99	49,116.88	-----	1,796.30	2,562.05
Miscellaneous.....	6,064.40	117.24	5,947.16	-----	1,006.21	32.46
Highways.....	265,378.00	21,647.21	243,730.79	699.96	93,626.80	11,301.44
Streets, sidewalks, and plazas.....	84,530.28	17,731.21	66,799.07	-----	68,698.10	3,996.52
Street sprinkling.....	2,131.06	324.00	1,807.06	-----	671.00	200.00
Street lighting.....	113,617.27	1,022.00	112,595.27	-----	2,624.59	1,113.57
Vecinal and rural roads.....	65,099.39	2,570.00	62,529.39	699.96	21,633.11	5,991.35
Charities and corrections.....	311,598.05	139,235.87	172,362.18	-----	5,052.37	5,008.63
Outdoor poor relief.....	61,512.61	48,651.32	12,861.29	-----	-----	93.91
Medicines.....	64,051.64	9,075.10	54,976.54	-----	57.15	1,209.13
Poor in institutions.....	14,195.59	3,292.00	10,903.59	-----	466.18	819.19
Miscellaneous charities.....	3,580.11	-----	3,580.11	-----	-----	182.07
Hospitals and relief stations.....	131,104.63	61,489.97	69,614.66	-----	4,381.17	2,559.03
Jails.....	37,153.47	16,727.48	20,425.99	-----	147.87	145.30
Education.....	4,990.79	3,472.50	1,518.29	-----	355.30	2,450.08
Scholarships.....	612.00	-----	612.00	-----	-----	-----
Libraries.....	3,883.79	3,472.50	411.29	-----	115.30	-----
Miscellaneous.....	495.00	-----	495.00	-----	240.00	2,450.08
Recreation.....	12,488.11	7,055.25	5,432.86	-----	1,363.12	141.70
Playgrounds.....	50.00	-----	50.00	-----	500.00	-----
Music.....	9,111.34	6,164.25	2,947.09	-----	863.12	-----
Bath, bathhouses, etc.....	891.00	891.00	-----	-----	-----	-----
Celebrations and entertainments.....	2,435.77	-----	2,435.77	-----	-----	141.70
Miscellaneous.....	5,961.87	-----	5,961.87	75,858.44	1,471.41	73,648.08
Public service enterprises.....	72,296.78	51,586.33	20,710.45	-----	35,339.19	6,028.83
Water-supply systems.....	40,341.78	25,956.85	14,384.93	-----	5,058.74	1,963.31
Electric-light systems.....	4,048.28	3,040.95	1,007.33	-----	513.92	-----
Markets.....	4,411.01	3,980.00	431.01	-----	11,875.89	3,800.00
Slaughter houses.....	2,793.27	1,568.00	1,225.27	-----	3,574.56	40.26
Meat shops.....	2,782.13	2,264.96	517.17	-----	1,113.28	31.26
Animal pounds.....	1,436.26	1,396.75	39.51	-----	-----	10.00
Cemeteries.....	15,747.16	12,989.27	2,757.89	-----	13,152.80	184.00
Theaters.....	736.89	389.55	347.34	-----	50.00	-----

EXHIBIT No. 20.

Per cent distribution of expenditures by municipalities.

	1910-11	Increase over 1909-10.	Less than 1909-10.
Expenses.....	76.56	3.94	.....
General Government.....	21.04	.25	.....
Executive and finance offices.....	14.63	.39	.....
Legal services and costs.....	.35	.06	.....
Municipal buildings.....	1.94	.21	.....
Courts.....	2.32	.....	0.16
Civil register.....	1.04	.....	.47
Traveling expenses.....	.76	.22	.....
Protection of life and property, fire department.....	1.40	.22	.....
Health conservation and sanitation.....	9.51	.60	.....
Supervision and inspection.....	4.33	.....	.07
Anemia service.....	.21	.....	.03
Sewers and sewage disposal.....	.22	.....	.02
Street cleaning and refuse disposal.....	4.35	.74	.....
Miscellaneous.....	.40	.....	.02
Highways.....	17.60	2.18	.....
Streets, sidewalks, and plazas.....	5.61	1.51	.....
Street sprinkling.....	.14	.....	.21
Street lighting.....	7.53	.79	.....
Vecinal and rural roads.....	4.32	.09	.....
Charities and correction.....	20.66	.99	.....
Outdoor poor relief.....	4.08	.....	.07
Medicines.....	4.25	.43	.....
Poor in institutions.....	.94	.....	.02
Miscellaneous charities.....	.24	.02	.....
Hospitals and relief stations.....	8.69	.69	.....
Jails.....	2.46	.....	.06
Education.....	.33	.....	.55
Scholarships.....	.04	.....	.52
Libraries.....	.26	.....	.....
Miscellaneous.....	.03	.....	.03
Recreation.....	.83	.....	.19
Music.....	.61	.....	.09
Bath, bathhouses, etc.....	.06	.01	.....
Celebrations and entertainments.....	.16	.....	.11
Miscellaneous.....	.37	.12	.....
Public service enterprises.....	4.82	.32	.....
Water-supply systems.....	2.70	.35	.....
Electric-light systems.....	.27	.....	.....
Markets.....	.29	.....	.01
Slaughter houses.....	.19	.03	.....
Meat shops.....	.18	.....	.02
Animal pounds.....	.10	.....	.....
Cemeteries.....	1.04	.....	.02
Theaters.....	.05	.01	.....
Others.....	.....	.....	.02
Interest.....	5.07	.....	.30
Outlays.....	11.15	.....	1.20
On account of debt.....	7.22	.....	2.44

EXHIBIT No. 21.

Receipts and payments on account of water-supply systems maintained by the municipalities, 1910-11.

Municipalities.	Receipts.	Payments.		
		For expenses.	For outlays.	On account of debt.
Total.....	\$118,399.66	\$40,341.78	\$5,058.74	\$1,963.31
Aibonito.....	1,305.25	213.18		95.00
Arecibo.....	5,387.59	1,905.29	374.25	
Arroyo.....			131.15	
Caguas.....	5,521.72	1,027.89		
Cayey.....	2,953.77	506.00		
Coamo.....	2,456.68	328.00		1,718.31
Guayama.....	2,108.75	524.83		
Mayaguez.....	7,068.89	1,436.35		
Patillas.....	227.98	82.51		
Ponce.....	15,843.35	3,502.84		
Salinas.....	297.00	469.95	50.00	150.00
San Juan.....	73,240.32	29,022.83	3,218.31	
Utahdo.....	690.13	666.84	946.76	
Yabucoa.....	1,298.23	655.27	338.27	

EXHIBIT No. 22.

Receipts and expenditures fiscal year 1910-11, cash on hand at beginning and end of year, and outstanding indebtedness, by municipalities.

	Cash on hand at beginning of year.	Receipts.	Total available for expenditure.	Expenditures.	Cash on hand at end of year.	Total indebtedness.
Grand total.....	\$1,045,249.66	\$1,697,627.29	\$2,742,876.95	\$1,508,229.46	\$1,234,647.49	\$723,148.61
Adjuntas.....	10.29	11,787.53	11,797.82	10,136.76	1,661.06	5,739.95
Aguada.....	2,814.84	8,145.79	10,960.63	7,508.47	3,452.16	
Aguadilla.....	3,024.27	15,376.87	18,401.14	14,106.39	4,294.75	5,246.39
Agua Buenas.....	488.14	5,167.26	5,655.40	4,892.34	763.06	2,500.00
Aibonito.....	220.29	9,040.82	9,261.11	8,351.30	909.81	7,540.00
Añasco.....	194.85	12,340.99	12,535.84	12,213.83	322.01	1,516.30
Arecibo.....	70,678.66	87,400.63	158,079.29	74,059.30	85,019.99	44,712.42
General fund.....	13,878.46	69,145.87	83,024.33	64,809.89	18,214.44	
Road fund.....	1,641.42	4,122.51	5,763.93	2,230.91	3,533.02	
Insular advances.....	1.03	1,000.00	1,001.03		1,001.03	
Bond-redemption tax and sinking fund.....	55,157.75	13,132.25	68,290.00	6,018.50	62,271.50	
Arroyo.....	2,518.82	10,969.04	13,487.86	11,740.04	1,747.82	
Barranquitas.....	419.68	4,310.44	4,730.12	3,858.86	871.26	
Barros.....	1,012.37	4,916.00	5,928.37	5,291.90	636.47	150.00
Bayamon.....	5,256.99	36,344.25	41,601.24	34,964.26	6,636.98	11,076.86
Cabo Rojo.....	2,683.85	13,061.12	15,744.97	12,674.83	3,070.14	12,533.31
Caguas.....	3,142.17	39,924.82	43,066.99	37,662.87	5,404.12	36,000.00
Camuy.....	188.67	7,027.92	7,216.59	6,202.38	1,014.21	563.98
Carolina.....	8,023.53	16,676.68	24,700.21	15,596.88	9,103.33	
Cayey.....	2,292.47	19,577.36	21,869.83	19,965.28	1,904.55	28,792.91
Ciales.....	2,302.75	10,212.81	12,515.56	9,885.52	2,630.04	52.49
Cidra.....	604.63	5,481.43	6,086.06	5,098.54	987.52	931.67
Coamo.....	540.33	15,147.74	15,688.07	14,643.61	1,044.46	16,777.25
Comerio.....	1,493.37	9,424.92	10,918.29	9,370.12	1,548.17	410.50
Corozal.....	1,068.74	4,472.07	5,540.81	4,749.15	791.66	
Dorado.....	2,348.67	5,907.80	8,256.47	5,434.00	2,822.47	4,200.00
Fajardo.....	6,322.83	41,108.94	47,431.77	34,730.40	12,701.37	
Guayama.....	7,469.30	39,141.39	46,610.69	38,478.21	8,132.48	10,480.00
Guayanilla.....	1,684.69	8,961.63	10,646.32	8,310.23	2,336.09	
Gurabo.....	4,470.08	10,266.53	14,736.61	10,081.27	4,655.34	1,500.00
Hatillo.....	201.90	6,801.79	7,003.69	6,147.82	855.87	500.00
Humacao.....	5,020.99	40,568.48	45,589.47	27,307.16	18,282.31	
Isabela.....	397.87	7,308.87	7,706.74	7,281.48	425.26	94.47
Juana Diaz.....	3,832.16	23,640.07	27,472.23	24,805.47	2,666.76	3,600.86

Receipts and expenditures fiscal year 1910-11, cash on hand at beginning and end of year, and outstanding indebtedness, by municipalities—Continued.

	Cash on hand at beginning of year.	Receipts.	Total avail- able for ex- penditure.	Expendi- tures.	Cash on hand at end of year.	Total in- debtedness.
Juncos.....	\$1,057.85	\$18,911.35	\$19,969.20	\$14,340.28	\$5,628.92	\$1,512.53
Lajas.....	6,840.73	10,342.06	17,182.79	12,932.87	4,249.92	2,000.00
Lares.....	2,208.48	14,658.04	16,866.52	15,644.80	1,221.72	1,800.00
Las Marias.....	2,006.20	8,545.61	10,551.81	9,124.33	1,427.48	4,922.99
Loiza.....	4,485.73	22,327.71	26,813.44	19,575.69	7,237.75	11,200.00
Manati.....	9,855.63	35,368.08	45,223.71	36,502.84	8,720.87	.....
Maricao.....	750.05	8,389.13	9,139.18	8,064.15	1,075.03	601.56
Maunabo.....	703.98	5,879.69	6,583.67	5,729.47	854.20	.....
Mayaguez.....	255,395.56	110,773.71	366,169.27	94,595.69	271,573.58	54,814.25
General fund.....	7,851.42	75,446.28	83,297.70	76,379.03	6,918.67	.....
Road fund.....	2,767.12	4,048.32	6,815.44	6,090.48	724.96	.....
Insular advances.....	927.17	.....	927.17	.....	927.17	.....
Bond loan of 1902.....	100,383.67	.....	100,383.67	126.18	100,257.49	.....
Bond-redemp- tion tax and sinking fund.....	143,466.18	31,279.11	174,745.29	12,000.00	162,745.29	.....
Moca.....	383.86	4,251.22	4,635.08	4,260.70	374.38	138.95
Morovis.....	873.83	5,218.93	6,092.76	5,178.48	914.28	1,670.00
Naguabo.....	1,042.79	16,173.74	17,216.53	15,585.70	1,630.83	.....
Naranjito.....	510.53	2,519.24	3,329.77	2,930.83	398.94	153.65
Patillas.....	1,910.65	10,259.84	12,170.50	10,487.18	1,683.32	1,733.34
Peñuelas.....	1,131.42	6,126.76	7,258.18	6,512.58	745.60	120.00
Ponce.....	148,280.70	179,751.93	328,032.63	162,658.07	165,374.56	110,760.56
General fund.....	4,562.73	143,333.92	147,896.65	141,621.63	6,275.02	.....
Road fund.....	3,056.68	8,586.48	11,643.16	9,036.44	2,606.72	.....
Bond loan of 1902.....	27,602.44	.....	27,602.44	.....	27,602.44	.....
Bond-redemp- tion tax and sinking fund.....	113,058.85	27,831.53	140,890.38	12,000.00	128,890.38	.....
Quebradillas.....	653.67	3,883.87	4,537.54	3,306.38	1,231.16	174.91
Rincon.....	850.15	3,451.87	4,302.02	3,687.19	614.83	590.00
Rio Grande.....	2,790.06	11,058.41	13,848.47	10,658.17	3,190.30	.....
Rio Piedras.....	8,238.81	26,858.33	35,117.14	26,135.10	8,982.04	.....
Sabana Grande.....	962.69	6,811.88	7,774.57	6,859.94	914.63	405.00
Salinas.....	3,489.36	20,577.25	24,066.61	20,113.34	3,953.27	3,806.80
San German.....	3,700.01	20,973.83	24,673.84	22,947.73	1,726.11	10,887.89
San Juan.....	415,150.44	433,494.91	848,645.35	335,954.83	512,690.52	272,440.87
General fund.....	22,745.99	313,856.64	336,602.63	283,971.76	52,630.87	.....
Road fund.....	3,288.61	10,495.12	13,783.73	10,913.16	2,870.57	.....
Insular advances.....	69.91	5,000.00	5,069.91	5,069.91	.....	.....
Bond loan of 1902.....	72,522.24	.....	72,522.24	.....	72,522.24	.....
Bond-redemp- tion tax and sinking fund.....	316,523.69	104,143.15	420,666.84	36,000.00	384,666.84	.....
San Lorenzo.....	379.44	8,296.08	8,675.52	6,623.86	2,051.66	1,010.88
San Sebastian.....	1,068.50	9,552.05	10,620.55	9,559.69	1,060.86	2,416.31
Santa Isabel.....	2,983.34	16,782.12	19,765.46	17,373.05	2,392.41	6,857.45
Toa Alta.....	494.34	4,914.90	5,409.24	5,109.67	299.57	895.81
Toa Baja.....	2,262.91	9,479.34	11,742.25	9,081.41	2,660.84	750.00
Trujillo Alto.....	1,677.90	4,633.48	6,311.38	4,245.82	2,065.56	.....
Utua.....	10,004.62	26,388.40	36,393.02	24,573.99	11,819.03	23,300.00
Vega Alta.....	17.07	6,444.68	6,461.75	5,610.79	850.96	442.97
Vega Baja.....	435.77	11,412.72	11,848.49	10,344.54	1,503.95	3,222.53
Yieques.....	5,555.72	20,297.64	25,853.36	17,736.65	8,116.71	.....
Yabucoa.....	3,991.13	21,573.69	25,564.82	20,784.10	4,780.72	9,600.00
Yauco.....	2,357.53	40,432.81	42,790.34	38,850.88	3,939.46	.....

¹ \$79,267.70 on deposit with J. M. Ceballos & Co., New York, and in process of liquidation since 1906.

² \$22,600.11 on deposit with J. M. Ceballos & Co., New York, and in process of liquidation since 1906.

³ \$38,017.80 on deposit with J. M. Ceballos & Co., New York, and in process of liquidation since 1906.

EXHIBIT No. 23.

Outstanding indebtedness, detailed by municipalities, June 30, 1911.

	Indebtedness, fixed.				
	Total.	Floating.	Current.	To insular government and trust funds.	Others.
Grand total.....	\$722,148.61	\$5,010.44	\$24,483.37	\$328,164.66	\$365,490.14
Adjuntas.....	5,739.95		406.62	5,333.33	
Aguadilla.....	5,246.39		75.84	5,170.55	
Agua: Buenas.....	2,500.00			2,500.00	
Aibonito.....	7,540.00		443.00	7,100.00	
Añasco.....	1,516.30	1,516.30			
Arceibo.....	44,712.42			6,983.92	37,728.50
Barros.....	150.00		150.00		
Bayamon.....	11,076.86			11,076.86	
Cabo Rojo.....	12,533.31		500.00	8,533.31	3,500.00
Caguas.....	36,000.00			36,000.00	
Camuy.....	563.98		163.98	400.00	
Cayey.....	28,792.91		380.00	28,412.91	
Ciales.....	52.49			52.49	
Cidra.....	931.67		15.60	916.07	
Coamo.....	16,777.25		1,152.25	15,625.00	
Comerio.....	410.50				410.50
Dorado.....	4,206.00			4,200.00	
Guayama.....	10,480.00		480.00	10,000.00	
Gurabo.....	1,500.00		1,500.00		
Hatillo.....	506.00			500.00	
Isab:la.....	94.47		94.47		
Juana Diaz.....	3,600.86			3,600.86	
Juncos.....	1,512.53		1,512.53		
Lajas.....	2,000.00			2,000.00	
Lares.....	1,860.00		1,860.00		
Las Marias.....	4,922.99		395.00	4,527.99	
Loiza.....	11,200.00			11,200.00	
Maricao.....	101.53	306.00	256.09	38.87	
Mayaguez.....	54,814.25	3,184.54	375.00	14,000.00	37,254.71
Moca.....	138.95		138.95		
Morovis.....	1,670.00		170.00	1,500.00	
Naranjito.....	153.05				153.05
Patillas.....	1,733.34			1,733.34	
P:ruelas.....	120.00		120.00		
Ponce.....	110,760.56		1,250.94	38,400.00	71,109.62
Quebradillas.....	174.91			174.91	
Rincon.....	590.00		590.00		
Sobana Grande.....	405.00		405.00		
Salinas.....	3,806.80		240.13	3,566.67	
San German.....	10,887.89	3.60	226.70	10,657.59	
San Juan.....	272,440.87		9,822.00	47,285.71	215,333.16
San Lorenzo.....	1,010.88			1,010.88	
San Sebastian.....	2,413.31		874.49	1,551.91	
Santa Isabel.....	6,857.45		360.68	6,496.77	
Toa Alta.....	895.81			895.81	
Toa Baja.....	750.00			750.00	
Ut:rado.....	23,300.00			23,300.00	
Vega Alta.....	442.97		359.60	83.37	
Vega Baja.....	3,222.53		237.59	2,984.94	
Yabucoa.....	9,600.00			9,600.00	

¹ Total outstanding bonds, \$100,000, less sum of sinking fund, \$57,021.15, and surplus of bond redemption tax, \$5,250.35.

² Purchase of schoolhouse, payable in 10 annual installments.

³ Debt to Caguas, balance payable in 2 installments.

⁴ Total outstanding bonds, \$200,000, less sum of sinking fund, \$104,184.48, and surplus of bond redemption tax, \$58,530.81.

⁵ Purchase of city hall, balance payable during 1911-12.

⁶ Total outstanding bonds, \$200,000, less sum of sinking fund, \$114,522.47, and surplus of bond redemption tax, \$14,367.91.

⁷ Total outstanding bonds, \$600,000, less sum of sinking fund, \$341,967.17, and surplus of bond redemption tax, \$42,699.67.

APPENDIX IV.

REPORT OF THE COMMISSIONER OF THE INTERIOR.

OFFICE OF THE COMMISSIONER OF THE INTERIOR,
San Juan, P. R., September 14, 1911.

SIR: I have the honor to submit the following report of the operations of the Department of the Interior during the fiscal year ended June 30, 1911.

The act of the United States Congress "Temporarily to provide revenues and a civil government for Porto Rico, and other purposes," approved April 12, 1900, in section 24, provides "that the Commissioner of the Interior shall superintend all works of a public nature, and shall have charge of all public buildings, grounds, and lands except those belonging to the United States, and shall execute such other requirements as may be imposed by law with respect thereto, and shall perform such other duties as may be prescribed by law." In order to carry out the provisions of this act, the Department of the Interior was organized into seven bureaus and divisions. A detailed report of the duties and operations of these divisions follows:

BUREAU OF PUBLIC WORKS.

This bureau has direct charge of the construction and maintenance of all insular roads, bridges, and culverts, harbor bulkheads, water fronts, and investigation of the physical conditions of franchises and permits involving technical questions relating to railways, aqueducts, bridges, piers, etc., as well as supervision of the construction and maintenance of all municipal roads and bridges. These various subjects will be treated under the following heads:

1. General statement of appropriations and allotments.
2. Maintenance.
3. Construction of—
 - (A) Roads,
 - (B) Bridges,
 - (C) Miscellaneous.
4. Franchises and concessions.
5. Municipal work.

GENERAL STATEMENT OF APPROPRIATIONS AND ALLOTMENTS.

The work has been carried on under the following appropriations and allotments:

For maintenance, repairs, and construction of roads and bridges.....	\$300,000.00
Repayments to above fund.....	2,700.70
Proceeds of sale of insular bonds, acts of 1906, 1907, and 1910.....	425,000.00
Insular road and bridge construction, act of Mar. 10, 1910.....	170,000.00
Voluntary payments.....	100.00
Total.....	897,800.70

The total amount spent from the above appropriations follows:

Maintenance, repairs, and construction of roads and bridges.....	302,179.22
Proceeds of sale of insular bonds, acts of 1906, 1907, and 1910.....	105,326.90
Insular road and bridge construction, act of Mar. 10, 1910.....	23,251.63
Voluntary payments.....	98.15
Total.....	430,855.90

MAINTENANCE.

Carrying out the ideas expressed in the last annual report, prison labor was made use of on the maintenance work to a considerable extent, and additional machinery purchased in the endeavor to cheapen the cost of road materials and transportation. Table No. 1 shows the work done in detail and Table No. 2 the unit costs extending back for several years.

The heavy rains of September and May caused heavy landslides and did much damage to bridges and culverts. The cleaning up of these slides cost \$39,048. The expense was particularly heavy on the Bayamon-Comerio road.

The average cost of maintenance per kilometer during the year was \$304.86. Assuming the roads now under construction are completed this year, there will be 1,200 kilometers to maintain. At \$305 a kilometer (the average cost of maintenance for the last nine years), this will necessitate an appropriation of \$366,000 by the next Legislative Assembly.

Attention is called to the fact that a maintenance cost per kilometer below the above average is unlikely, due to the rapidly increasing number of automobiles. It should be possible to keep within this average, however, by a more extensive use of prisoners and the use of a bituminous material for the preservation of the surface. It is believed that all prison labor which can be obtained should be used and confined, if possible, to maintenance. The length of the road to be maintained each year must necessarily increase as new roads are built, and to assist in keeping this cost to the general taxpayer as low as possible it is recommended that a heavier tax be levied upon automobiles and that the proceeds of this tax, together with license fees from chauffeurs and fines collected on account of infractions of the automobile road laws, be used solely for road maintenance. The following fees for the registration of automobiles are recommended in lieu of those now being paid: Five dollars upon the registration of a motor vehicle having a rating of 25 horsepower or less; \$10 upon the registration of a motor vehicle having a rating of more than 25 horsepower and less than 35 horsepower; \$15 upon the registration of a motor vehicle having a rating of more than 35 horsepower and less than 50 horsepower; \$20 upon the registration of a motor vehicle having a rating of 50 horsepower or more.

CONSTRUCTION.

Roads.—Table No. 3 shows the expenditures in detail during the time of Spanish government and since. Table No. 4 is a graphical table showing total road construction during time of Spanish government and since. Table No. 4a shows comparative cost of doing excavation by convicts or by free labor.

Number of kilometers of macadamized roads completed during the year follows:

	Kilometers.
Vega Alta-Vega Baja.....	4.5
Vega Baja-Manati.....	11.0
Vega Baja-Morovis.....	.6
Total.....	16.1

The balance remaining of 3½ kilometers on the Vega Alta-Vega Baja road are under construction and should be completed by October 1, 1911. The width of this road has been increased from 6 to 8 meters.

The Vega Baja-Manati road, 12.1 kilometers in length, was completed, with the exception of about 1 kilometer, which will be finished in the near future. Most of the work on this road during the fiscal year was carried on with prison labor, with very good results.

Six-tenths of a kilometer was constructed on the Vega Baja-Morovis road, joining it to the Vega Baja-Manati.

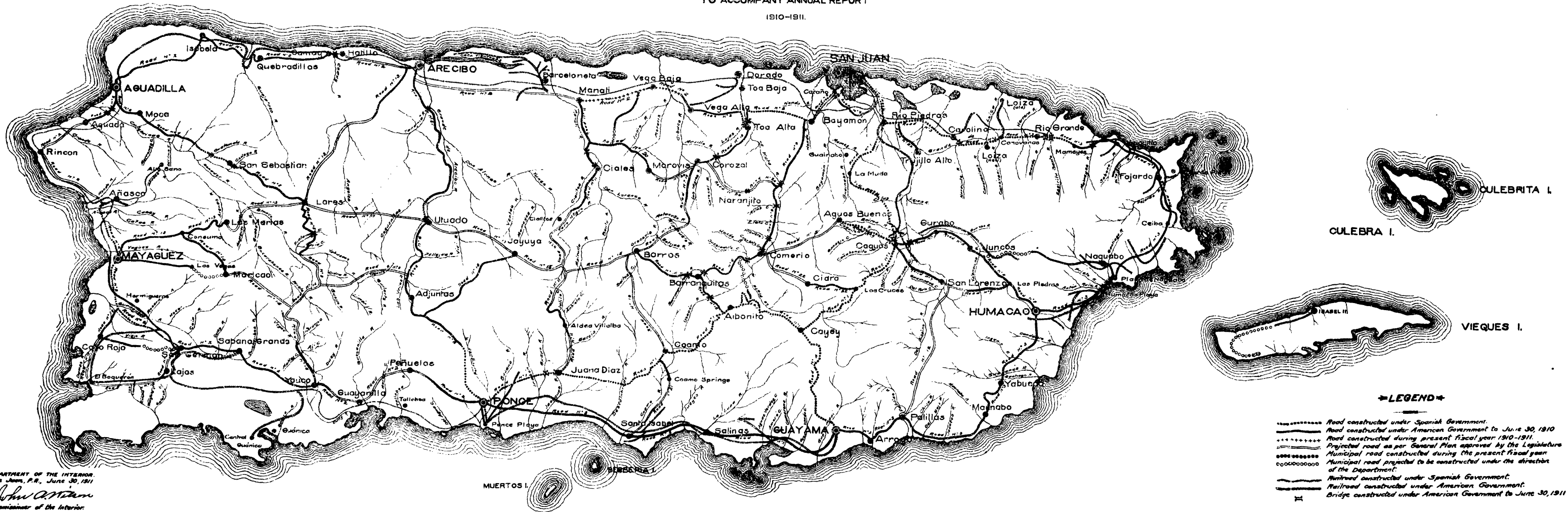
On the Ponce-Peñuelas road 5.5 kilometers were graded and masonry completed on 4½ kilometers. All the work was done with prison labor and at a great saving to the department.

Survey of the Peñuelas-Yauco road was finished and construction begun from Peñuelas toward Yauco. Six kilometers have been graded and masonry work completed on four. This work was also done by prisoners, with good results.

On the Arecibo-Lares road grading and masonry work were completed on two kilometers, prison labor being used. During the coming year the balance of the present project will be graded and the whole 5 kilometers macadamized.

During the coming fiscal year, in addition to completion of the work above referred to, construction will be begun on the Manati-Arecibo road, which is 28 kilometers long, survey having been completed. Arecibo-Camuy road will be widened to 8 meters, the necessary culverts constructed, and the entire length of 14.5 kilometers macadamized, all in accordance with plans and estimates which have been prepared. Survey has been made of the Aguada-Añasco road, 23½ kilometers long, and construction will be begun within a short time. Surveys and plans are now under consideration for the Martin-Peña-Bayamon road, and it is expected that they will be completed and work begun by the latter part of September, 1911. This road when completed

ROAD AND RAILROAD MAP
OF
PORTO RICO
TO ACCOMPANY ANNUAL REPORT
1910-1911.



DEPARTMENT OF THE INTERIOR.
San Juan, P.R., June 30, 1911.
John A. Wilson
Commissioner of the Interior.

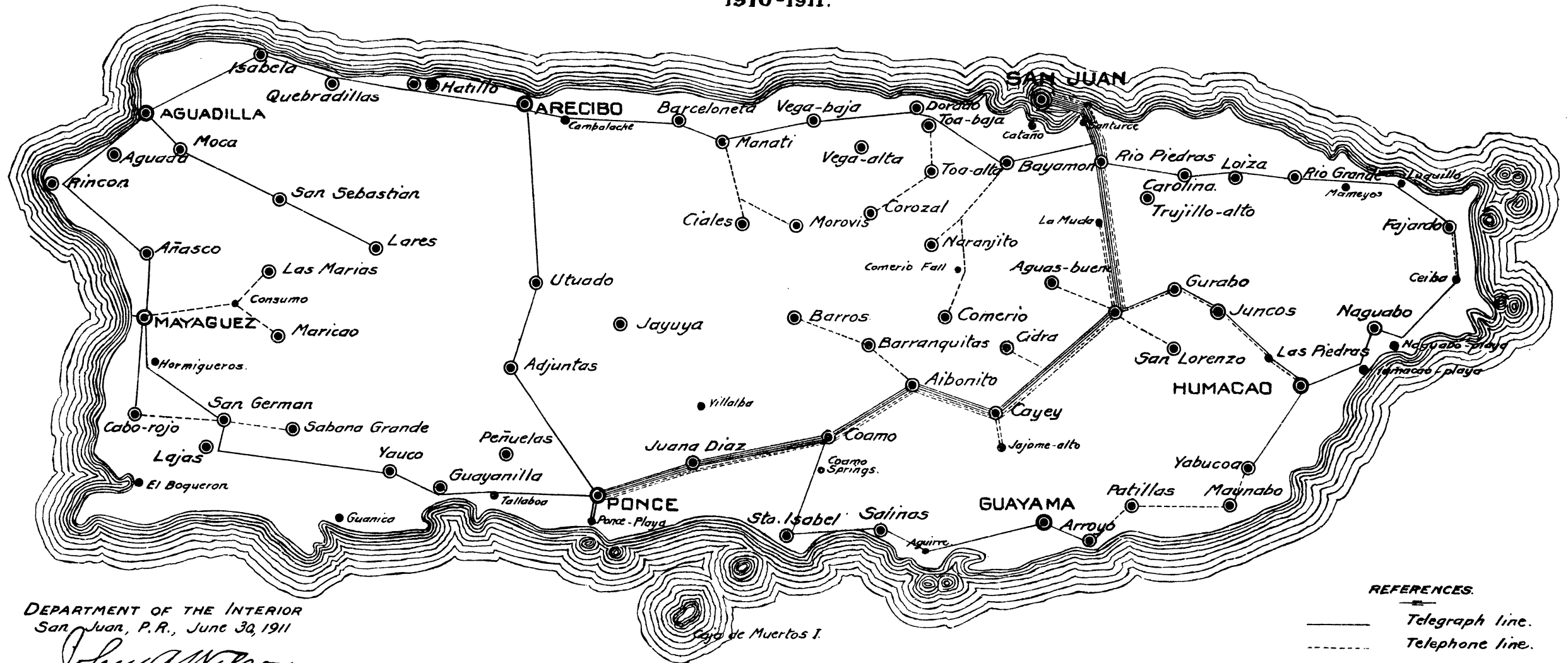
MAP

SHOWING TELEGRAPH AND TELEPHONE LINES IN OPERATION

BY INSULAR GOVERNMENT.

TO ACCOMPANY ANNUAL REPORT

1910-1911.



REFERENCES.

- Telegraph line.
- - - Telephone line.

DEPARTMENT OF THE INTERIOR
San Juan, P.R., June 30, 1911

John A. Wilson
Commissioner of the Interior

will connect San Juan directly with many important towns on the northern part of the island west of San Juan and obviate the crossing of the bay by ferry. Surveys and plans are being made to complete the Mayaguez-Maricao road via Las Vegas. Completion of the work outlined above will enable a complete circuit to be made by the island over a first-class macadamized highway.

Bridges.—At the crossing of the Anasco River, on the road between Mayaguez and Rincon, a new wooden bridge is under construction to replace the old structure washed away by the heavy flood which occurred in November, 1909. This bridge with its approaches will be completed by October 1, 1911.

The approach on the Arecibo side of the Utuado bridge was completed, the culvert built, and a new fill made.

The whole of the above work will be completed by July 1, 1912, and in order to continue the construction work in accordance with the general road plan, it is recommended that a further appropriation of \$300,000 be made for this purpose by the next Legislative Assembly.

Miscellaneous.—In addition to the road and bridge construction, repairs were made on the San Juan water-front bulkhead, at the corner where the Cataño ferryboat lands, the face wall being reconstructed for a length of 18 meters, on a new foundation under 3 meters of water. Due to the increase of traffic between San Juan and Cataño a new wooden wharf was built at Cataño. Small repairs were made on the Mayaguez wharf and material purchased for repairing the San Juan waterfront pavement.

Plans are in course of preparation for bridges near Rio Grande on the main road, over the Rio Grande River, and the Espiritu Santo River; these bridges will be built during the coming year.

FRANCHISES AND CONCESSIONS.

All applications to the executive council for lands, public service, water rights, or other concessions, as required, were reported upon by the Commissioner of the Interior. Tables Nos. 5, 5a, 5b, and 5c show these matters in detail.

MUNICIPAL WORK.

Plans were prepared for the Anguila Bridge (20 meters span) over the Yaguez River at Mayaguez, and plans for a slaughterhouse for the town of Hormigueros. The bureau also inspected different municipal works done by the different municipalities whenever the cost of such work exceeded \$200.

BUREAU OF INSULAR TELEGRAPH.

A telephone and telegraph system is operated throughout the island by this bureau, furnishing connections to 60 municipalities and all towns of importance. Pole lines, which at the beginning of the year were in a very dilapidated condition, have been quite generally overhauled. Telegraph line between Salinas and Guayama was reconstructed and changed from the bad pole line on the carretera to the poles of the South Porto Rico Telephone Co., which is on the right of way of the Ponce and Guayama Railroad. This enables these stations to be worked from Ponce at all times without the constant interruption which was previously had. General repairs to pole line were made throughout the island, about 437 new poles being substituted for the rotten ones.

Total income during the fiscal year for telegraph and telephone service amounted to \$66,225.61. The expenditures were \$72,959.93, leaving a net loss to the Government of \$6,734.32. This statement does not take into consideration the amount of free business which the Insular Government transacted over the system. Taking credit for the value of tolls on certain kinds of Government messages transmitted free, equal to \$7,750.53, the value of reduction of tolls on other classes of Government messages transmitted at one-half of the commercial rate, equal to \$3,172.70, or a total of \$10,923.23, and adding it to the total of cash receipts, we get \$77,148.84, which is \$4,188.91 greater than the total expenditures. The total number of messages handled by the bureau was 221,332.

Of the 60 offices operating during the fiscal year, the income from 28 was less than the expenditures; it is believed that the system will practically pay expenses during the coming fiscal year.

Table No. 6 shows total cash receipts and expenditures of the bureau. Table No. 7, details of expenditures. Table No. 8 is a statement by stations, showing receipts and operating expenses for the year.

DIVISION OF PUBLIC BUILDINGS.

This division has charge of planning, constructing, and maintaining all public buildings, as well as planning and constructing all school buildings, both insular and municipal, where the cost of any building does not exceed the sum of \$25,000. The law provides that where the cost is estimated to exceed the sum of \$25,000, the plans shall be obtained by public competition.

During the fiscal year this division expended for maintenance of public buildings the amounts shown below:

Allen Street, No. 2.....	\$363. 58
Allen Street, No. 3.....	667. 35
Allen Street, No. 5.....	372. 14
Arecibo district jail building.....	311. 08
Arecibo district court building.....	654. 18
Audiencia building.....	867. 19
Boys' Charity School.....	184. 38
Cayey-Guayama road house.....	659. 10
Caguas police barracks.....	89. 40
Convalecencia building, Rio Piedras.....	1, 015. 29
Diputation building.....	1, 849. 39
Girls' Charity School.....	1, 318. 93
Insane asylum.....	723. 68
Intendencia building.....	4, 254. 81
Leper colony.....	643. 19
Mayaguez district jail.....	109. 30
Mayaguez Federal court.....	15. 00
Mayaguez police barracks.....	86. 16
Pabellon San Juan.....	742. 06
Penitentiary.....	199. 03
Police barracks, Hato-Rey.....	172. 09
Police barracks, Seboruco.....	. 44
Police barracks, Rio Piedras.....	370. 45
Ponce captain of port building.....	1, 375. 81
Ponce district jail building.....	508. 79
Ponce Blind Asylum.....	886. 04
San Juan captain of port building.....	23. 80
San Francisco Barracks, grammar school.....	121. 48
San Francisco Barracks, police department.....	1, 384. 11
San Francisco Barracks, printing office.....	959. 89
Secretary of Porto Rico, office of.....	264. 19
Storehouse, Marina.....	1, 548. 19
Tinglado Shed, Marina.....	213. 00
Various buildings, miscellaneous.....	3, 902. 42
Total.....	26, 855. 94

Further, the following amounts have been expended on works done under special appropriations:

For the installation of the Legislative Assembly halls and the removal of the Attorney General's office.....	\$7, 487. 45
For remodeling the Polvorin storehouse for use by the department of education.....	1, 115. 75
For various work undertaken for the Antituberculosis League of Porto Rico.....	800. 00
Repairs to Rio Piedras police barracks.....	172. 02
Repairs to executive mansion.....	450. 00
Total.....	10, 025. 22

WATER AND LIGHT FOR PUBLIC BUILDINGS.

Light from an appropriation of \$1,800.....	\$1, 672. 75
Water from an appropriation of \$2,200.....	1, 644. 79
Total.....	3, 317. 54

Work contracted for during the fiscal year 1910 and finished during the present fiscal year:

Concrete 8-room school building at Fajardo.....	\$15,595.45
Concrete 4-room school building at Manati.....	6,998.00
Concrete 1-room addition and Pergola for the laboratory building at Mayaguez.....	1,200.00
Concrete cesspool and water tank for the Yauco school building.....	550.00
Windmill and well for the Yauco school.....	346.25
Total.....	24,689.70

Work contracted for and built during the present fiscal year:

Manual training shops, University of Porto Rico, Rio Piedras.....	\$2,450.00
San German market building.....	2,781.62
Plumbing installation for the Ponce and Mayaguez customhouses.....	2,989.00
Plumbing, Fajardo school building.....	2,350.00
Total.....	10,570.62

Work contracted for during the present fiscal year, part of which is still under way:

Additions to Reform School, Mayaguez.....	\$15,075.00
Concrete 2-room school, Vieques.....	4,014.50
Concrete 6-room school, Ciales.....	8,750.00
Concrete 2-room addition, Yabucoa.....	3,282.00
Library and gymnasium building for the University of Porto Rico, Rio Piedras.....	9,953.00
Grand stand, bleachers, and fence, University of Porto Rico, Rio Piedras.....	6,000.00
Total.....	47,074.50

Work done by administration, and part of which is still under way at the close of the present fiscal year:

Insular fair building.....	\$18,000.00
Reconstruction of Lincoln School at Arecibo.....	4,500.00
Reconstruction of Columbus School at Yauco, work done under supervision of the school board.....	3,500.00
Concrete 5-room school building, Aguada.....	8,100.00
Concrete 6-room school building, Vega Alta.....	9,000.00
Concrete addition to Hawthorne School at Rio Piedras.....	11,000.00
Total.....	54,100.00

The above makes a total of \$136,434.82 in buildings contracted for and being built by the division at the close of the present fiscal year.

DIVISION OF PUBLIC LANDS.

This division makes surveys of all public lands belonging to the people of Porto Rico, investigates all questions of titles to such lands, and furnishes reports to other departments regarding these questions, etc.

During the present fiscal year, the following property has been surveyed:

A tract of 605 cuerdas in Guayama, upon which a concession has been requested by J. C. McCormick. Also survey has been made of some adjacent lands of Juan R. Baiz. Two tracts in Vega Baja of 200 and 100 cuerdas respectively.

A parcel of 7 cuerdas of limestone quarry in Barrio Rios, municipality of Rio Piedras.

Two city lots in the city of Mayaguez.

A tract of 45 cuerdas in the barrio of Juan Alonzo, of Mayaguez.

Boundary established between private and government property in barrio Puerta de Tierra, of San Juan.

A large number of lots in the Playa at Mayaguez, all belonging to the people of Porto Rico.

Survey has been commenced of a tract approximating 1,000 cuerdas, in the "Tortuguero" lagoon at Manati. This work is 60 per cent complete.

A tract of land in Ciales, being the property of the school board.

A tract in barrio Cubuy, municipality of Loiza.

There has been recorded with different registrars of properties 67 tracts of the people of Porto Rico, as follows:

San Juan.....	16	Aguadilla.....	8
Arecibo.....	1	San German.....	10
Ponce.....	6	Mayaguez.....	4
Guayama.....	9		
Caguas.....	13	Total.....	67

Investigation and report regarding applications, filed in compliance with the law enacted by the last legislature, regarding claims of lands in Cataño.

The division has leased 53 fincas belonging to the people of Porto Rico, at an annual and total rental of \$2,186.43.

Thirty-six certified copies of public documents of its archives have been issued by the division on which fees amounting to \$112 have been collected in internal-revenue stamps.

During the present fiscal year the division has attended and dispatched 779 matters relating to public lands.

Testimony, documental and personal, has been prepared and furnished by the division for four cases against the people of Porto Rico in the District Court of Arecibo, of which three have been resolved in favor of the people of Porto Rico, the other one still pending of resolution.

Total expenses for field work and material purchased for this division was as follows:

Field expenses.....	\$1,411.35
Materials.....	169.10
Office salaries.....	7,384.33
Incidentals.....	197.66
Total expenditures.....	9,162.44

Recommendation is made that steps be taken which will result in the drainage, reclamation, and use of all swamp lands owned by the people of Porto Rico. It is believed that if reasonable inducement to lease is made sufficient private capital to do this work will be forthcoming.

DIVISION OF HARBORS AND DOCKS.

This division has charge of all the shipping of the island, the collection of harbor fees, pilotage, and general supervision of all the harbors and water fronts; designates berths for all vessels while in the harbors, and looks after the general shipping interests of the public.

This division, for the fiscal year 1910-11, shows a very healthy increase in the commerce of the harbors of the island, the most marked being in the receipts at San Juan, where the port collections for the year 1910-11 exceed those of the preceding year by about \$12,000.

The facilities for handling shipments are entirely inadequate, and in consequence there is a continual congestion which is very expensive to the shippers. Measures should be adopted at once to improve these conditions.

A very important work was accomplished in the dredging done by the Federal Government. This gives a depth of 25 feet in part of the inner harbor, and 30 feet in the roadway and mouth of harbor. There is still a large part of the bay which should be dredged.

Owing to the very limited anchorage for deep-draft vessels, a system of anchorage buoys would be of great assistance to the harbor master. The "Anegado" range light should be raised to such a height as to be visible at night from an incoming vessel over the top of a ship that might have shifted across the range, and flash lights placed on buoys Nos. 3 and 9. Vessels could then enter the harbor without danger at night. It is recommended that this last be taken up with the Federal Government.

The volume of shipping in and out of San Juan Harbor has increased to a point where it is necessary to devise plans for its more convenient handling. The past season has been very expensive to shippers, and the increased shipments of sugar and fruit alone will in the near future cause a congestion rendering the economical handling of freight impossible. In the last half of the fiscal year there was one item of lumber amounting to over 16,356,500 feet.

The new dock and storehouse of the San Antonio Co. are nearing completion and when opened for business will undoubtedly relieve some of the congestion, but temporarily to relieve it effectively the whole space between Piers 1 and 2 and the San

Antonio Co.'s pier should be improved at the earliest possible moment. It is earnestly recommended in this connection that the United States War Department be asked to at once establish bulkhead lines and pierhead lines for the whole northern and eastern portions of San Juan Harbor.

Table No. 9 shows the collections at the several ports of the island during the fiscal year. Table No. 10, the number of vessels and tonnage entering ports of the island during the fiscal year.

DIVISION OF PROPERTY AND ACCOUNTS.

This division has charge of all the property of the department of the interior, accounts for all expenditures and receipts, acts as special disbursing officer for the payment of all laborers, makes all requisitions for material and supplies, issues automobile and chauffeur licenses, and makes the collections therefor.

The work of this division has nearly doubled during the fiscal year, owing to the increased amount of administrative work done by the bureau of public works, division of public buildings, and the Porto Rico irrigation service. On April 1, 1911, all work on the irrigation project was ordered to be undertaken by administration, and the daily force employed at the close of the year was large. Payments are made biweekly, and on these pay days two or more employees have been detailed for three days. The force will naturally increase as work develops, and additional assistance will have to be provided.

The auditor is contemplating increasing the bond of the special disbursing officer from \$15,000 to \$50,000 on account of the increased amount of disbursements.

The receiving and shipment of all supplies, tools, plant, etc., for the entire department, exclusive of irrigation service, forms no small part of the duties performed by this division.

During the year, 10,367 accounts have been prepared, recorded, and transmitted to the auditor's office for settlement, aggregating the sum of \$902,303.02.

The sum of \$172,415.01 in cash has been disbursed by the special disbursing officer, representing 42,846 individual payments, in 3,970 pay rolls.

Seventy-three main accounts with 93 subsidiary or subaccounts have been handled, with a total credit of \$1,557,440.72.

Two thousand and five requisitions were placed with the bureau of supplies, printing, and transportation, and 1,640 department orders for direct purchases issued.

There were made, in accordance with the civil service, 46 temporary and 262 permanent appointments, 218 separations, 8 transfers to or from the department, 33 reinstatements, 87 promotions, and 17 reductions in salaries.

During the fiscal year, 304 automobiles and 26 motor cycles were registered, 213 automobile and 11 motor-cycle transfers authorized, 100 automobile and 11 motor-cycle licenses canceled, and 212 automobile and 26 motor-cycle licenses renewed. The sum of \$5,504 was received as proceeds of fees.

On June 30, 1911, there were 532 automobile and 52 motor-cycle licenses in force. Up to June 30, 1911, 882 chauffeurs' licenses were in force, of which 413 had been issued during the previous year, representing 469 licenses issued during the fiscal year just finished.

The sum of \$7,155.66 has been received and deposited to the credit of the treasurer of Porto Rico on account of miscellaneous receipts and repayments, \$5,504 of which was for motor-vehicle fees, the balance from various sources.

PORTO RICO IRRIGATION SERVICE.

On account of the magnitude and importance of the irrigation project under way, the report covering operations is given in considerable detail.

GENERAL DESCRIPTION.

Irrigation has been practiced on the dry southern coastal plains for many years. Technical attention was given to the subject during the middle of the past century by both English and French engineers. The discovery of the possibilities of the Carite project is credited to an English engineer, Mr. E. B. Webb. Later investigations were made by a French engineer, and a few attempts made by prominent citizens of Guayama to organize irrigation companies were unsuccessful. During the latter part of the century Gen. Martinez Campos devised a method of granting governmental assistance to irrigation projects, and this plan also failed.

The average annual rainfall throughout the dry zone is 46 inches, varying between 20 and 60 inches. The average amount is insufficient for the cultivation of cane and a

rainfall approaching the minimum is a destructive drought. The irrigation law provides that the standard amount of water to be delivered to the land shall be 4 acre-feet per acre per annum. This quantity of water, together with a normal rainfall, insures a successful crop of sugar cane.

The irrigation district provided for by the public irrigation law, approved September 18, 1908, includes the fertile cane fields of the district situated between the River Patillas on the east and the River Jacaguas on the west, a total distance of about 40 miles, with an average width of approximately 2 miles.

The district is divided into the eastern and western divisions by the Salinas River; the former is watered by the Patillas, Carite, and Guamini River systems and the latter by the Jacaguas and Toro Negro systems.

The principal features involved in the irrigation district are as follows:

(a) The Patillas Dam is located on the Patillas River about 1 mile northwest of the town of Patillas, a short distance below the junction of the Patillas and Maton Rivers.

This large earth dam will have a maximum height above the ground surface of 132 feet and a maximum top length of about 1,000 feet. The capacity of the reservoir above the outlet is 11,800 acre-feet; the reservoir will cover 270 acres and the drainage area above the dam is about 24 square miles. The maximum flood recorded on Patillas River, May 13, 1909, was 19,600 second-feet. The dam will contain about 650,000 cubic meters of earth and gravel.

The purpose of the Patillas Dam is to store flow and flood water for distribution through the Patillas Canal to the irrigable lands located between the Patillas and Salinas Rivers.

(b) The Patillas Canal, starting from the Patillas Dam, at an elevation of 138 feet above the sea, runs westerly along the foothills and through the cane fields to the Salinas River, a total distance of about 24 miles. The maximum capacity of the canal at the intake, 150 second-feet, is reduced as water is taken out for the irrigation of the adjacent fields.

(c) Patillas lateral canals and outlets include the branch canals and distributaries, together with their headworks and other structures necessary to deliver water from the Patillas Canal to the lands to be irrigated.

(d) The Carite Dam is located in the barrio of that name, just below the junction of the Real with the La Plata River. This large earth dam has a maximum height above the ground of 105 feet, a length on top of 520 feet, and its storage capacity is 9,700 acre-feet. The area of the reservoir is 325 acres and the watershed, above the dam site, is 8 square miles. The maximum recorded flood on the La Plata River, May 13, 1909, was 13,000 second-feet.

The especial feature of this reservoir is that it is located on the north side of the divide, where the annual rainfall averages approximately 100 inches, and its flow and flood waters are stored and diverted by the Carite Tunnel into the streams south of the divide, where the rainfall is insufficient for the cultivation of the cane.

(e) The Carite Tunnel, conducting water stored by the Carite Reservoir to the southerly watershed, pierces the main divide of the island and will have a length of 3,016 feet. Its cross-section area is 24 square feet. The stored waters of the La Plata River are by this tunnel conducted into the head watercourses of the Guamini River at an elevation of 1,728 feet above the sea level.

(f) The Carite water power is made possible by the construction of the Carite Reservoir and Carite Tunnel, and its development will in nowise affect the use of water for irrigation. Its development is necessary, in part, to compensate the owners of the electrical plant at Comerio for waters diverted from the La Plata River. The essential items of the Carite water power consist of a canal about 1,400 feet long and a pipe line 2,300 feet long, conducting water from the canal terminus to the power house, located about 4½ miles north of Guayama, where a total head of 850 feet is utilized for the development of 1,400 kilowatts. The tailrace discharges into the Guamini River.

(g) The Guamini Canals have their headworks below the tailrace of the Carite water power and about 2 miles above Guayama.

The capacity of the Guamini Canal is 135 second-feet, which is sufficient to save a large portion of the flood waters of the Guamini River, additional to the waters derived from the Carite Reservoir. It will deliver water to the irrigable lands lying above Patillas Canal and the surplus will be diverted either into the Patillas Canal or stored in an auxiliary reservoir, to be utilized as required.

The principal appurtenant structure connected with the Guamini canals is the Melania Reservoir, final location of which has not yet been decided upon.

The above features complete the essential part of the eastern division, and the remaining features relate especially to the western division.

(h) The Toro Negro diversion includes the Toro Negro Dam, which is a small earth and rock fill dam 36 feet high and 300 feet long on top. Its capacity is approximately

12 acre-feet, and it is regarded as a diversion project only. The drainage area above the dam site is 5 square miles, and the maximum flood, recorded November 16, 1910, at the dam site was 4,000 second-feet.

The Doña Juana Canal conducts the water from the Doña Juana stream, which is outside of the Toro Negro watershed, to the reservoir formed by the Toro Negro Dam. Its length is about 1 mile.

The Toro Negro Tunnel conducts the waters diverted by the Toro Negro Dam and the Doña Juana Canal from a watershed where the annual rainfall is approximately 100 inches through the main divide and into the headwaters of the Jacaguas River, one of the main streams of the southern side. The length of the tunnel will be 2,866 feet, and its outlet is 2,196 feet above sea level.

A water-power development similar to the Carite power development is made possible by the Toro Negro diversion, for which, however, preliminary investigations only have been made to date.

The location of the Toro Negro diversion is about 3 miles northwest of Villalba.

(i) The Guayabal Dam site is located on the Jacaguas River at the village of Guayabal, about 2½ miles north of Juana Diaz.

An Ambursen reinforced concrete dam will be constructed at this point. Its maximum height above the ground will be 112 feet and maximum length on top is 1,640 feet of masonry, 650 feet of which will be used for a spillway. The dam has an embankment with core wall 130 feet long at the earthen end, making the total length 1,770 feet. The water stored in the reservoir above the outlet is 9,580 acre-feet. The storage by means of floodgates of an additional depth of 5 feet will increase this capacity to 11,120 acre-feet. The maximum floods recorded at the site of the dam is 45,000 second-feet. The area of the reservoir will be 322 acres, and drainage area above the dam site is approximately 25 square miles.

The purpose of this dam is to store water from the Jacaguas watershed, including waters diverted by the Toro Negro diversion, for distribution through the Juana Diaz Canal and its appurtenant structures to the irrigable lands lying between the Salinas and Jacaguas Rivers.

(j) The Juana Diaz Canal, commencing at the Guayabal Dam, extends southerly to near Juana Diaz and then easterly along the upper edge of the coastal plain to a point near Salinas. The capacity of the canal at its upper end is 100 second-feet and its total length about 26 miles. Its purpose will be to distribute water through its laterals to irrigable lands located between the Jacaguas and Salinas Rivers.

The principal appurtenant structure to the Juana Diaz Canal is the Coamo Dam, which crosses the Coamo River about 3 miles north of Santa Isabel. This dam will also be an Ambursen reinforced concrete type of dam. Its maximum height above the ground will be 55 feet and its maximum length, including earth embankment, 2,700 feet. The masonry section will be 595 feet long. The reservoir formed by this dam will store approximately 2,700 acre-feet, and its area will be 190 acres. The maximum flood of the Coamo River recorded at the dam site is 22,500 second-feet.

(k) The Juana Diaz lateral canals and outlets include distributary canals and their appurtenant structures necessary for the distribution of water from Juana Diaz Canal to the irrigable lands lying below the canal. This area is now supplied with several well-constructed canals, the greater portion of which can be utilized advantageously in the development of the larger project.

LAND AND WATER AVAILABLE.

The eastern division includes about 18,000 and the western about 17,000 acres of irrigable land, making a total in the irrigation district of 35,000 acres, exclusive of the land lying above the main canals which may be irrigated by pumps. The storage and flow waters which will be controlled by the structures of the eastern division will irrigate about 19,000 acres and the western division about 11,000 acres, or a total of 30,000 acres. About 13,000 acres of these lands are already irrigated by existing canals, but with few exceptions existing irrigation is insufficient to meet the needs of cane cultivation.

NEW LEGISLATION AND ITS EFFECT.

Two laws have been enacted during the past year of great importance to the irrigation service:

First. An act providing for a bond issue not to exceed \$1,000,000, approved March 9, 1911, additional to the \$3,000,000 bond issue authorized by an act approved September 18, 1908.

Second. A joint resolution, approved March 9, 1911, providing for the relinquishment by the contractors of the contract for the construction of the Patillas Dam and

appurtenances thereto and its completion by administration, and providing that any other work in connection with the construction of the irrigation system heretofore not let by contract shall be constructed by administration. Further provision was also made whereby construction works can be let out by contract when such action subserved the best interests of the irrigation service.

Previously completed contracts include sections 1, 3, 4, 5, and 8, and also 12 of the Patillas Canal. The contract value of these completed works, exclusive of the cost of cement, reinforcing steel, right of way, and general expenses, is \$86,515. The contract value of work done under the relinquished Patillas Dam contract is \$56,055, the total estimated cost of which is \$488,000.

Five construction contracts are now in force: Section 7 of the Patillas Canal, the Carite Tunnel and the Toro Negro division, which includes three contracts, the Toro Negro Tunnel, the Toro Negro Dam, and the Doña Juana Canal. The aggregate value of these contracts, including work done under annulled contracts, is about \$318,000, exclusive of cement, steel, right of way, and general expenses. The total estimated value of all construction work on a similar basis aggregates over \$2,500,000; in other words, approximately 12 per cent of the entire construction work is either under contract or has been completed by contract, and the remaining 88 per cent must, in accordance with the provisions of said joint resolution, be completed by administration.

ORGANIZATION AND PERSONNEL.

Previous to the enactment of these laws the force had been organized for making technical investigations, designing, and the inspection of contract construction.

The principal work devolving upon the irrigation service during the last quarter of the fiscal year included the reorganization necessary for doing heavy construction work, the preparation of methods and plans for carrying on various heavy construction, of the various forms and reports required therefor, and of specifications for the purchase of machinery, tools, and supplies, and for the lighterage, storage, and transportation of same.

The principal machinery relates to the equipment required for the construction of the large dams at Patillas, Carite, Guayabal, and Coamo. The principal items of supplies purchased by contract are approximately 1,000,000 feet of lumber, 60,000 barrels of cement, 10,000 tons of coal, and a considerable tonnage of reinforced steel.

The important problem confronting the irrigation service to-day is the completion of the work at the earliest practicable date, on account of the expense of the bonds issued and the loss of crops due to the shortage of water, which makes the time element equally important to that of economical methods. At the close of the year contract work is employing a daily force of about 325 men and administrative work an average force of about 1,300.

A portion of heavy equipment purchased in the States has been received and upon completion of its installation, now in progress, a material increase in the number of men employed will be necessary.

The island of Porto Rico has a population of 310 persons per square mile and affords an ample supply of labor.

On account of the scarcity locally of skilled labor and men experienced in office system and records, it has been necessary to bring from the States a considerable number of technical men, machinists, foremen, and other skilled laborers; also stenographers, accountants, and property clerks. While these necessary positions, with few exceptions, have been filled, changes are numerous, and salaries paid, including transportation furnished, appear somewhat higher than conditions justify.

The average daily technical and clerical force, based upon 30 days in the month, was as follows, June 30, 1911:

Executive and division engineers.....	9.4
Assistant engineers.....	7.9
Instrument men.....	7.5
Inspectors.....	17.9
Legal.....	2.9
Clerks.....	9.4

Absences in the above force, due to all causes, have been 3.2 per cent for the office force and 2 per cent for the field forces.

The daily labor forces employed on administrative work at the close of the fiscal year were distributed approximately as follows:

Investigations and main office.....	45
Patillas Dam construction.....	312
Patillas Canal construction.....	500
Carite Dam construction.....	180
Guayabal Dam construction.....	197
Total.....	1,234

DIVISION OF HYDROGRAPHY.

Stream gauging has been continued throughout the year. Daily gauge readings have been taken and frequent discharge measurements made. With these as a basis the total run-off has been computed.

The number and location of hydrographic stations in operation during the year are shown below:

Location.	Existing June 10, 1910.	Established during year.	Discontinued during year.	Existing June 30, 1911.
Eastern rivers.....	7	4		11
Eastern canals.....	10	7		17
Western rivers.....	9	3	1	11
Western canals.....	15	5		20
Cabo Rojo and Lajas.....	2			2
Total.....				61

NOTE.—The two river stations in Cabo Rojo and Lajas district are maintained from a special appropriation made in 1908, which is now practically exhausted.

A total of 29 observers, some of which make records for several stations, are employed. Gauge readings are taken regularly morning and afternoon, and in case of floods an effort is made to get hourly readings.

In the investigation of concessions for water rights 91 concessions are being examined. Data are being secured to aid the irrigation commission in determining the value of concessions which have been or may be relinquished in exchange for water rights under the new system. Such data to be reliable should extend over a long period of time.

The mechanical features of the pumping plants in the irrigation district are fairly well determined. In many cases the owners have kept no records to show time and cost of operation, or area irrigated. Such records are being secured where practicable, but the irregular operation of the pumps and lack of interest on the part of the owners make it difficult to obtain reliable records. Investigations are in progress at 77 pumping stations (including 3 which have been made regular gauging stations). The motive power is: Steam, 36; kerosene, 9; gasoline, 19; steam and compressed air, 3; producer gas, 2; electricity, 5; windmills, 3.

Reliable information on the efficiency of these various pumps will be of large value to the planters, and a knowledge of irrigation details will be important in devising the operation of the new system.

Approximate areas of land lots are being obtained and these are subdivided into irrigable and nonirrigable areas. Many changes in boundaries and transfers of property have been made since the topographic maps were completed. Descriptions secured by the legal division in purchasing property have been used whenever possible. Tracings are being made of each tract, and on these the subdivisions will be outlined.

A study of drainage areas above the culverts on the Patillas Canal and various other hydrographic studies have been made.

The total flow measurements made to date number 3,866, of which 2,036 were made during the fiscal year. The location of these measurements is shown in the following table:

Tabulation of 109 hydrographic stations.

Location.	Total, June 30, 1910.	Total for fiscal year.	Total, June 30, 1911.
Eastern division:			
9 rivers.....	275	241	516
16 canals.....	257	375	632
Miscellaneous.....	23	134	157
Western division:			
8 rivers.....	508	476	984
21 canal.....	593	594	1,187
Miscellaneous.....	59	195	254
Ponce division:			
7 rivers.....	568		568
34 canals.....	774		774
Miscellaneous.....	4		4
Cabo Rojo and Lajas division:			
4 rivers.....	62	16	78
Miscellaneous.....	53	5	58
Total.....	3,176	2,036	5,212

RIGHT OF WAY AND LEGAL DIVISION.

All the right of way required for the Patillas Reservoir has been covered by tentative agreements except one parcel of 0.63 acre. Purchase has been completed of 256.16 acres, or 81.6 per cent of the required area.

For Patillas Canal all right of way has been covered by tentative agreements. Purchase has been completed of 34.04 acres, or 24.3 per cent of the required area.

For Carite Reservoir all right of way has been covered by tentative agreements. Purchase has been completed of 244.98 acres, or 61.7 per cent of the required area.

For Carite Tunnel all right of way has been covered by tentative agreements, but no purchases have been made.

For the Carite water power all right of way has been covered by tentative agreements except parcels, belonging to Cano & Co., needed for road to power house.

For Guamani Canals no agreements and no purchases have been made.

For Toro Negro diversion all right of way has been covered by tentative agreements except 2 acres, claimed by two or more claimants. Owing to disputed titles, condemnation proceedings may be necessary.

For Guayabal Dam tentative agreements have been made covering 88.93 acres, or 28.4 per cent of required area, but no purchases have been completed. Condemnation proceedings will be necessary for some of this land on account of disputed titles and unwillingness of owners to accept a reasonable price.

For the Juana Diaz Canal and Coamo Dam tentative agreements have been made covering two tracts containing 1 acre, or 0.4 per cent of the area required. No purchases have been made.

The following table shows the acreages and values involved in these various transactions, including crop-damage settlements:

Summary to June 30, 1911.

Project.	Tentative agreements.			Crop damage settlements.			Conveyances.		
							Drawn.		
	No.	Acreage.	Amount.	No.	Acreage.	Amount.	No.	Acreage.	Amount.
Patillas Dam.....	27	475.82	\$52,396.44	10	148.00	\$8,987.40	19	556.18	\$50,871.50
Patillas Canal.....	47	153.67	16,841.82	11	60.78	1,603.70	5	24.30	3,616.92
Carite Dam.....	21	1,716.95	17,953.50	4	.60	163.00	10	289.02	5,146.37
Carite Tunnel.....	4	196.00	1,393.00	4	2.27	93.00	1	3.19	44.93
Carite water power.....	4	122.63	865.75	1		13.00			
Toro Negro diversion.....	7	105.80	3,765.00	4	2.00	295.00			
Guayabal Dam.....	40	167.93	6,333.26	16	.56	524.00	6	57.96	2,637.05
Juana Diaz Canal and Ceamo Dam.....	3	55.00	548.67						
Telephone line (Guayama to Carite).....	5		2,739.00	1		5.00			
Telephone line (Juana Diaz to Toro Negro).....	24	(¹)							
Guayama headquarters.....	1	2.00	120.00						
Total.....	183	2,999.79	102,456.44	51	214.21	11,686.10	41	952.65	62,316.86
Total to June 30, 1910.....	77	1,931.99	56,870.02	20	57.02	1,817.41	6	79.73	9,546.90
Total from June 30, 1910, to June 30, 1911.....	106	1,067.80	45,586.42	31	157.19	9,868.69	35	872.92	52,769.96
							20	725.51	44,362.49

¹ Permission, gratis for construction line.

The following shows the percentage of required land now covered:

Feature.	Area required (acres).	Covered by tenta- tive agreements.		Purchased.	
		Acres.	Per cent.	Acres.	Per cent.
Patillas Reservoir.....	308.61	307.98	99.8	252.16	81.6
Patillas Canal.....	140.05	140.05	100.0	34.04	24.3
Carite Reservoir.....	393.98	393.98	100.0	244.98	61.7
Carite Tunnel.....	.77	.77	100.0		
Carite water power.....	2.00	2.00	100.0		
Guamini Canals.....	75.00				
Toro Negro diversion.....	7.90	7.70	97.5		
Guayabal Dam.....	312.62	88.93	28.4		
Juana Diaz Canal and Cosmo Reservoir.....	430.60	1.00	.2		
Total.....	1,670.93	942.41	56.4	531.18	31.8

Additional to work above shown the right of way and legal division has drafted numerous contracts and agreements required for purchases, transportation, employment, medical service, and accidents.

CONSTRUCTION WORK UNDER CONTRACT.

Contract work on Patillas Dam terminated March 9, 1910, by virtue of the relinquishment authorized by joint resolution No. 11, approved March 9, 1911. As provided by this joint resolution, a final settlement was reached with the contractors on April 1, and since that date work has been carried on administratively.

This contract was accepted January 18, 1910, the contract date of completion was January 31, 1912. On March 9, 1911, 56 per cent of the time had elapsed and 11 per cent of the value of the contract requirements had been done.

Payments made to contractors are as follows:

Contract work.....	\$56,055.08
Extra work, Maton road, etc.....	11,204.76
Final settlement, machinery, plant, etc.....	98,537.18
Total.....	165,797.02

The following table shows the items of work, the total quantity of each, the amount done by contractors and the amount remaining to be done by administration forces on April 2, 1911:

Revised estimate of quantities of Patillas Dam.

Item.	Total.	Accom- plished by contractor.	Remaining for admin- istration.
1. Grubbing and clearing.....acres..	10	3½	6½
2. Excavation, outlet works, class 1.....cubic meters..	9,686	5,431	4,255
3. Excavation, outlet works, class 2.....do.....	3,500	2,331	1,169
4. Excavation, outlet works, class 3.....do.....	6,443	5,112	1,331
5. Tunnel and shaft excavation.....do.....	6,955	4,061	2,894
6. Excavation, outlet trench, class 1.....do.....	13,904	5,194	8,710
7. Excavation, outlet trench, class 2.....do.....	2,358	558	1,800
8. Excavation, outlet trench, class 3.....do.....	591	194	397
9. Excavation, spillway, class 1.....do.....	27,000		27,000
10. Excavation, spillway, class 2.....do.....	8,100		8,100
11. Excavation, spillway, class 3.....do.....	18,900		18,900
12. Tunnel timbering.....M.....	13		13
13. Back fill cut-off trench.....cubic meters..	15,083	400	14,683
14. Embankment.....do.....	683,790	20,000	663,790
15. Crest finish.....do.....	1,868		1,868
16. Concrete, class A.....do.....	1,770	356	1,414
17. Concrete, class B.....do.....	1,070		1,070
18. Concrete, class C.....do.....	306		306
19. Gatehouse and footbridge.....Job.....			
20. Reinforcement.....pounds.....	6,500		6,500
21. Gates and operating device.....do.....	35,000		35,000

The following tabulation shows construction contract on Patillas Canal completed during the year:

Contract No.	Contractor.	Canal schedule.	Contract price.	Final voucher. ¹	Date of completion.
14.....	Nereo Pirazzi.....	Carlota Tunnel....	\$9,338.74	\$9,215.53	Oct. 31, 1910
24.....	Carlos Clausells.....	Section 8.....	8,231.85	8,420.46	Dec. 31, 1910
25.....	T. L. Huston Contracting Co.....	Section 4.....	13,805.14	13,967.22	Do.
26.....	do.....	Section 3.....	17,493.75	18,160.36	Mar. 31, 1911
27.....	do.....	Section 5.....	22,604.60	23,272.69	Apr. 30, 1911
Total.....			71,474.05	73,036.26	

¹ Final vouchers include payments made on annulled contracts. Contract price does not include steel and cement furnished the contractor by the irrigation service.

Section 7, contract No. 23, was to have been completed December 31, 1910. Three extensions of time have been granted to the contractor, and work is now to be completed August 15. The estimated cost of work is \$19,714.39; work done to June 30 amounted to \$15,043.93, or 76 per cent of total work.

Extensions of time have been granted on all of the above contracts except to Nereo Pirazzi, contractor on contract No. 14, Carlota Tunnel, which was completed November 30, 1910. The estimated cost was \$9,338.74 and the final voucher \$9,215.53.

Work was commenced on Carite Tunnel, contract No. 20, dated January 18, 1910, T. L. Huston, contractor, on March 4, 1910, and the contract date of completion was June 1, 1911, but an extension of time to December 31, 1911, has been recently granted.

Excavation of storm ditches and outlet portal cut have been practically completed. A small percentage of excavation required on the inlet remains to be done. The tunnel has been excavated 348 feet at the inlet and 703 feet at the outlet end, a total of 1,051 feet, or slightly over one-third of the entire bore. Small air compressors and ventilating fans have been installed at each portal, and the progress since May, 1911, indicates that the work will be completed within the extended contract time.

Work was commenced March 4, 1910, on Toro Negro Tunnel, contract No. 21, dated August 4, 1910, T. L. Huston, contractor. A short extension to the storm ditch at the inlet portal was made during September, 1910, and the ditch at outlet portal was completed in July, 1910. These ditches are for the purpose of diverting storm water from the tunnel portals during construction. Portal cuts were completed in October, 1910. A small slide occurred later in the inlet portal cut, necessitating the removal of 25 additional cubic meters.

Excavation of the tunnel was begun at the inlet in July, 1910, working from a shaft at the portal until the completion of the portal cut in October. After completion of the open cut a narrow gauge track was extended into the tunnel and the muck removed in dump cars. A straight-line gasoline-driven air compressor, having a rated capacity of 150 cubic feet of free air per minute, was installed and has been in operation since October, 1910, when not stopped by breakdowns. This compressor has not given satisfaction. A duplex compressor, of 250 cubic feet per minute capacity, is now being installed on the river below the dam site. It will be driven by water power from the Doña Juana River, and will give sufficient capacity to operate two large drills in the heading instead of the small ones now in use.

The inlet heading was in 345 feet on June 30, 1911.

At the beginning of the year the outlet heading had been driven 80 feet by hand drilling. This method was continued until March, 1911, by which time hard rock had been reached and slow progress was made. A compressor was installed in March. It is of a similar type to the one at the inlet, but of 70 cubic feet per minute capacity. This compressor has given better service, and during the last quarter the average monthly advance has been 70 feet in the heading. Blowers have been installed at both portals for ventilation.

The concrete portal at the inlet was completed in April, 1911. It consists of cut-off and wing walls, with channels for balk timbers and rack bars. A lining is carried 18 feet into the tunnel to solid rock. From present indications no further lining will be needed in the tunnel except at the outlet portal.

The contract time for completion of this tunnel expired June 1, 1911, but an extension of time to December 31 has been granted.

On Toro Negro Dam, contract No. 30, dated August 4, 1910, Nereo Pirazzi, contractor, work was started in November, 1910. That part of the dam site east of the

river was grubbed and cleared, the cut-off trench was excavated and filled with clay puddle, and material excavated from the east spillway was deposited in the embankment. Compacting was at first done by hand tamping; later horses and mules were driven over the embankment continually while the material was being spread in layers of 4 or 5 inches. This method gave a very compact embankment, which has shown practically no settlement. A part of the rock from the tunnel was placed in the outer pervious portions of the dam.

The embankment on the east side of the river has been completed to grade, except the rock facing. As the east spillway excavation has developed very little rock, work has been suspended in that portion, and an opening is being made for the west spillway, which is expected to supply the rock for the dam, while the remaining material in the east spillway will be used to complete the fill across the river after the tunnel is completed. The end of the present incomplete embankment is protected by a line of rock-filled cribs parallel to the axis of the river channel.

Excavation for the drainage culvert through the dam has been practically completed, but no concrete has been placed. The contract requires the completion of the Toro Negro Dam 60 days after the completion of the tunnel.

On Doña Juana Canal, contract No. 31, dated August 4, 1910, Nereo Pirazzi, contractor, work was commenced in September, 1910. The diversion dam on Doña Juana River was completed in May, 1911, as was also the short tunnel, 200 feet in length, on the canal line. Concrete lining has been placed in 2,350 linear feet of the canal; 2,000 linear feet of canal cover has been placed and concrete portals built at each end of the tunnel. About 3,000 feet of canal remains to be lined, and there will be four pipe siphons to be placed when the dam and tunnel are about completed.

The contract date for the completion of this canal was June 1, 1911; an extension of time to December 31, 1911, has been granted.

The average daily labor force on the 11 contracts in progress during the entire year was 496 men. The following tables show the essential features of construction contracts:

CONSTRUCTION WORK—ADMINISTRATION.

Immediately on taking possession of the works at Patillas Dam, April 1, plans were made for purchasing and installing an adequate plant and organizing the work on a larger scale. The division engineer sailed for New York on April 12, with instructions to cooperate with the insular purchasing agent for purchasing machinery and to engage labor for carrying on the work. This plant is arriving and will be installed during the summer in time to take advantage of the next dry season for closing the river section of the dam and diverting its waters through the outlet tunnel.

Meanwhile work has been continued on the outlet tunnel and its lining and on back-filling the cut-off trench. Considerable expensive work has been done completing the tunnel to full section. About 80 feet of tunnel bench now require excavation, 200 feet of tunnel floor have been concreted and 83 feet of the arch. Ten buildings, including four cottages, laborers' quarters, mess house, ice house, and storehouses have been constructed.

The No. 35 Marion steam shovel was used on a portion of the cut-off trench; the No. 50 Marion was assembled and worked for a few days on the outlet trench. A small second-hand rock crusher was installed for use pending the arrival of a suitable crusher; two small locomotives and 4 yard dump cars were also assembled and operated.

Special attention to sanitation on account of the prevalence of typhoid fever and diarrhea has been necessary. Frequent medical attendance has been provided for by contract commencing June 16.

The following statement shows, in cubic meters, the amount of work done by administration on each item during the last quarter:

Excavation, outlet works:

Class 1.....	3,504
Class 2.....	392
Class 3.....	23
Tunnel and shaft excavation.....	1,529
Backfill, cut-off trench.....	2,742
Concrete, class B.....	305

While heavy work has not been possible under present conditions, yet comparisons of the cost of the above work, exclusive of preliminary and equipment charges, with previous contract prices, show a saving of about 16 per cent and a rate nearly double the average rate of contract work.

Patillas Canal.—On Patillas Canal construction not under contract was commenced March 31, 1911. Preliminary work continued through April and active construction has continued since the latter part of April.

Work was begun April 16 on schedule 2 with a small force, which has been gradually increased to about 200 men. Excavation amounting to 5,500 cubic meters, mainly of rock, has been done at a cost of \$5,137.82, or 93 cents per cubic meter. Of the total required work 40 per cent has been completed.

Work was begun on schedule 6 May 15. The excavation remaining under this annulled contract, abandoned in March, 1910, is mostly from the deep Melania cut and the material is largely decomposed rock. Two thousand three hundred and eighty-seven cubic meters have been excavated, at a cost of \$2,063.57, or 86 cents per cubic meter.

Work has been resumed on unfinished portion of Felicita Tunnel, schedule 10, abandoned by the contractor in March, 1910, including portions of excavation for approaches and tunnel excavation and all concrete lining. The tunnel excavation was given to five Spanish miners working by the day, with a bonus if progress exceeds 4 lineal feet per day. After driving only 4 or 5 feet unusually hard rock was encountered, so that the rate of progress has been much less than was expected. Twelve feet remained to be driven at the end of the year. The greater part of this tunnel will have to be lined with concrete. One hundred and seven cubic meters were removed from the portals at a cost of \$182.48, or \$1.70 per cubic meter, and 115.7 cubic meters of tunnel excavation cost \$1,544.26, or \$13.35 per cubic meter.

Schedule 11, Ancones Tunnel and portal cuts, was also abandoned by the contractor in March, 1910. About 77 lineal feet in the inlet end of the tunnel had been driven by the contractor, but owing to poor timbering it caved in and had to be taken out as open cut. There remain to be driven 1,910 lineal feet of tunnel having an area of 41 square feet. Work was begun April 17, using hand tools for excavation and portable track and cars for hauling out the waste. On May 23 excavation was started in the south heading of the tunnel and has been continued since by hand drilling and hauling out in wheelbarrows. The 125 c. f. p. m. air compressor left at Patillas Dam by the contractors has been transferred and set up at the south portal of the tunnel for use, as soon as fittings can be secured, to furnish power for drilling and ventilation. Track and cars have also been ordered for handling the excavation. Excavation from portal cuts has been made amounting to 1,320 cubic meters at a cost of \$1,230.68, or 93 cents per cubic meter. Tunnel excavation, 83 cubic meters, has cost \$952.12, or \$11.47 per cubic meter.

Schedule 14 includes about 100 reinforced concrete bridges over the canal, the Laurel flume, 3 siphons, and several railroad crossings. Preparatory work on bridges was started April 1 and construction began April 17. Up to June 30, 20 bridges had been built. Standard forms were designed, so as to be quickly assembled, and the force employed has improved in efficiency and is now doing fairly good work. The excavation of 772 cubic meters cost \$367.80, or 48 cents per cubic meter, and 151.26 cubic meters of concrete cost \$3,292.60, or \$21.77 per cubic meter, including cost of cement and steel.

Carite Dam.—The first proposals for the construction of Carite Dam were opened on July 25, 1910. Only one bid, aggregating \$238,381, was received, which was rejected. Plans and specifications were revised, the work was readvertised, and proposals were opened on February 7, 1911. No formal proposals were received, and during March authority to do the work by administration was received.

A force was immediately organized to build a cart road from Guayama to the dam site along the route of the existing horse trail; and shortly thereafter a small force was started at the dam site clearing the timber, which will be used for fuel. During March a report was prepared describing the method of building the dam, and a list was compiled of necessary equipment.

During April and May the equipment for both Carite and Guayabal Dams was purchased in New York through the insular purchasing agent, assisted by the division engineer. The clearing of the dam site was completed and work on excavation for the outlet culvert and for a tramway was begun. During June the force was concentrated on road work, on the excavation for the outlet culvert and on building a suitable construction camp. The length of this road is 8.6 miles and the total expenditure for labor has amounted to \$6,908, or about \$800 per mile. Camp buildings, which have been completed at a labor cost of \$310, consist of six tent houses and eight general camp buildings.

Approximately 5 acres have been cleared and 400 cords of wood have been cut at a cost of \$496.33 for labor, or at a cost of \$50 per acre for clearing and 64 cents per cord for fuel. The cord wood includes 500 4 by 6 inch by 6 foot pieces which will be used for ties.

Considerable work has been done on track work, cut-off trench, and outlet culvert. Under the latter item quantities and cost, exclusive of superintendence, have been for open-cut work:

Excavation:

Class 1, 950 cubic meters, at \$0.45 per meter.

Class 2, 850 cubic meters, at .81 per meter.

Class 3, 540 cubic meters, at 1.13 per meter.

The heavy equipment is arriving, but as no complete units have been received, no installation of the plant has been possible yet.

Carite water power.—On Carite water power the studies for the development of hydroelectric power from the water coming through the Carite Tunnel have been completed. Plans and specifications have been made for the power house and Guayama distribution station, for the canal, pipe line, water wheels, and electrical equipment, and the purchase of the principal equipment is in progress. It is important that the essential part of this system be completed as soon as the Carite Dam and tunnel are completed.

Salaries, office and field expenditures to date aggregate \$3,836.

The covered power canal is rectangular, 2 by 2½ foot section. Its normal capacity will be 26 second-feet and the total length 1,386 feet. The penstock, a conduit 30 inches in diameter, will be made of steel plate from No. 12 B. W. G. to nine-sixteenths inch thick. Its length will be 2,337 feet. The power house will be of reinforced concrete about 30 by 62 feet, inside dimensions. A road to the power house three-quarters mile in length, and having a maximum grade of 18 per cent will be constructed. The Guayama substation will be a reinforced concrete building, having inside dimensions 12 by 24 feet. The transmission line will be a single circuit 18 to 20 miles long. The steel towers of the transmission line will be spaced 500 feet centers. The estimated cost of the completed system is \$208,000.

Guamani Canals.—Surveys have been completed for the west side Guamani Canal. The flood canal carrying surplus water to Melania Reservoir will be 2.4 miles long and the smaller high line canal will extend 5.9 miles farther to lands west of Seco River.

The entire line has been staked and will be ready for construction by administration as soon as necessary right of way is secured. The first work will be on the tunnel, which is 560 feet long, and will take more time than any other unit of the work.

The estimated cost of construction is \$54,000. This does not include right of way and general expenses, and is also exclusive of the cost of Melania Dam, investigations for the site of which are still in progress.

Guayabal Dam.—The Guayabal division includes the dam and all structures appurtenant thereto, as well as road work made necessary by the flooding of the present roads. The first section of the Juana Diaz Canal was also located by this division, but for construction the entire canal is in one division.

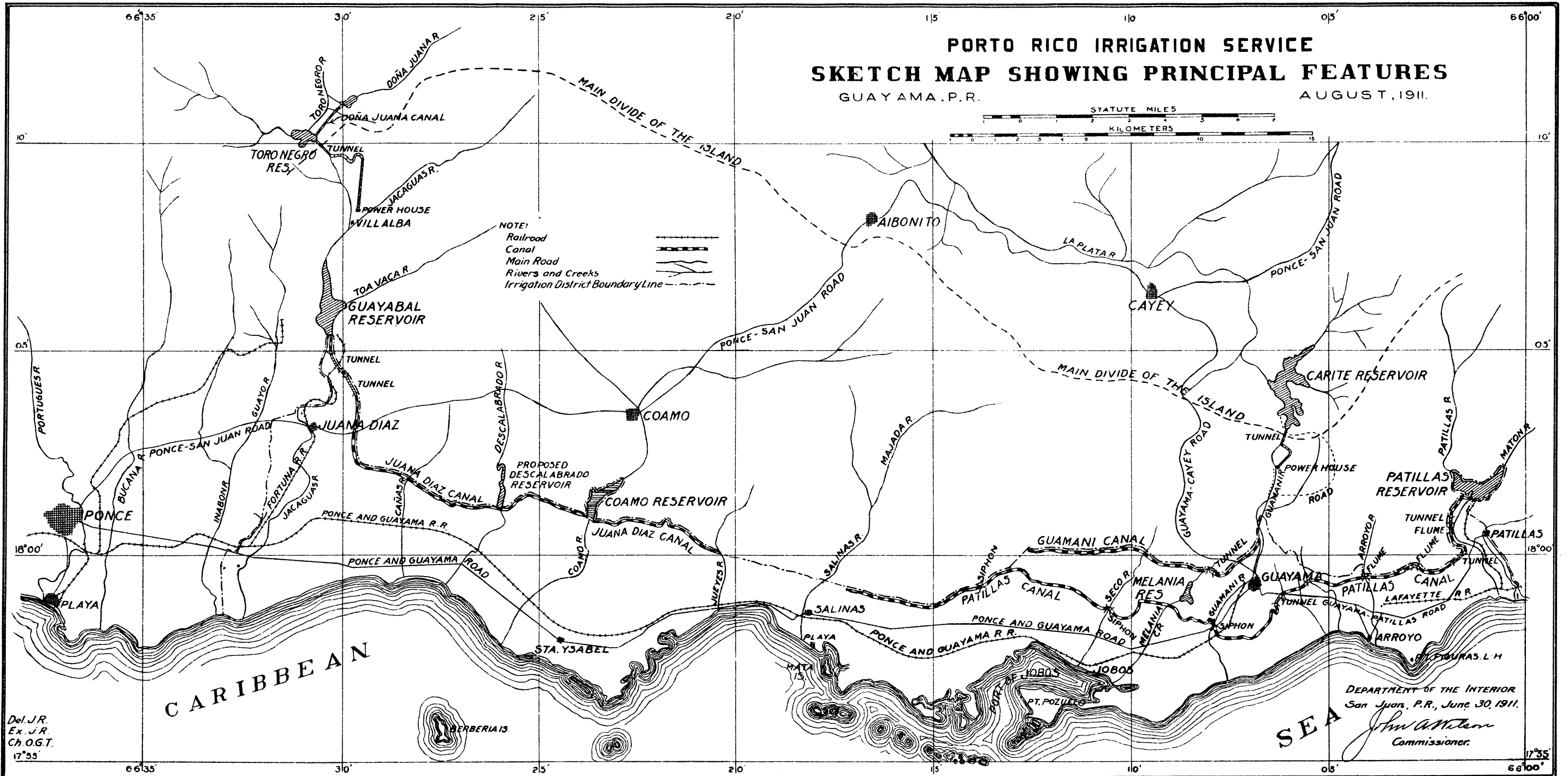
Surveys of the lands within the reservoir have been completed and maps made of the separate tracts to be purchased or condemned. The area required, exclusive of river channels, which are already public property, is 312.62 acres. The total cost of surveys, computations, and platting was \$481.82, or \$1.54 per acre. Agreements for purchase of 168 acres of these lands have been made and deeds for 58 acres have been executed.

The Guayabal-Villalba highway, through the reservoir site, will be flooded and it is necessary to replace it by a road 2½ miles long located around the west side of the reservoir, the construction of which is nearly one-half completed. The excavation of 10,342 cubic meters has been done at a cost of 28 cents per meter. To replace the municipal road up Toavaca River to the Barrio Caonillas, a road has been located from Hda. Destino around the north side of the reservoir to join the present road. This section is 1 mile long. Construction has not yet begun.

Work on the erection of the camp and buildings at Guayabal was begun May 9, and has been completed, except a gravity water supply and such additional buildings as may be needed in the future for housing workmen. The 25 buildings of all classes erected to date include engineer's house, warehouses, commissary, and mess buildings, workshops, powder house, hospital, and several small buildings, and have cost \$5,046.

The transportation of supplies and materials from the port of Ponce to the dam site will be a heavy item of expense. Bids for this work were opened April 20, 1911. Four bids were received, the lowest being for \$135,050. All bids were rejected and an arrangement made to ship over the American Railway to Santa Rosa, transferring there to the narrow-gauge railroad of the Fortuna Central which extends to Hda. Luciana. From Luciana to the dam site, a distance of 2½ miles, the haul is now being made by bull carts. Surveys and estimates are being completed for an extension of the railroad to the dam site, and if proven economical, such extension will be constructed in the near future.

PORTO RICO IRRIGATION SERVICE SKETCH MAP SHOWING PRINCIPAL FEATURES GUAYAMA, P.R. AUGUST, 1911.



The plans and specifications for the Guayabal Dam, bids for which were opened February 17, 1911, called for a dam of cyclopean masonry of gravity section extended at both ends by earth embankments with concrete core walls. Only one regular bid was received. Informal proposals for construction on cost plus a percentage were also submitted. All proposals were rejected and construction by administration was authorized under joint resolution No. 11, approved March 9, 1911. During March and April, 1911, complete plans of constructing plant and camp were prepared, lists of equipment, materials, and supplies were made, and the plant was purchased during April and May. The first shipment of this plant arrived in Ponce the latter part of May.

In May, 1911, it was decided to change the type of dam to the Ambursen reinforced concrete type, and a preliminary contract was entered into with the Ambursen Hydraulic Construction Co., of Boston, Mass. It is estimated that the concrete required for this type of dam will be about 38,000 cubic yards as against 90,000 cubic yards for the solid gravity dam.

Juana Diaz Canal.—The Juana Diaz Canal was first planned to take water from a reservoir about 1 mile above Juana Diaz. When, owing to poor conditions for foundations, this site was abandoned in favor of Guayabal, it became necessary to relocate the canal line starting from the dam site at Guayabal. The relocation was begun in October, 1910, and was completed in February, 1911. The total length of the canal line is 24.1 miles. Slope stakes were set, cross section levels taken, and computations of volumes and required land areas were made.

From Guayabal to the Descalabrado River the canal is mostly on hillside and the material to be excavated is largely rock and toska. This portion of the canal has therefore been given a comparatively steep gradient and small cross section in order to reduce excavation. Its capacity will be 100 second-feet, the usual section is 3.3 feet deep and the average slope is 0.0008. Two tunnels will be required, the first 224 feet and the second 702 feet long. These tunnels will probably be through soft rock and will require lining. This canal will also require 4,330 linear feet of flume and trestle.

At the crossings of Canas, Descalabrado, and Coamo Rivers, it is proposed to construct dams to store the flow of those streams as well as water that may be turned out of the canal. Plans for the Coamo Dam have been completed and an agreement made with the Ambursen Hydraulic Construction Co., of Boston, Mass., for using their patented reinforced concrete type of dam. East of the Coamo River the capacity of the canal will be reduced to 30 second-feet, which is ample for the land under the remaining portion of the canal.

The canal will require about 230 acres of right of way, nearly all of which is pasture land and most of it hillside. This area is composed of about 76 tracts. Plats have been made and areas computed, but there may be slight changes as the work progresses. Agreements had been made at the end of the year for the purchase of about 1 acre.

The Coamo Dam is the principal appurtenant structure of the Juana Diaz Canal. It will serve to store about 2,700 acre-feet of Coamo River flood or of the waters of the Juana Diaz Canal if conditions should make this desirable. The Coamo reservoir will flood about 175 acres, mostly first-class pasture land, which will have to be purchased. There are canals already built to take water from the river just below the dam. These are in good condition and of ample capacity, hence the expense for laterals will be slight.

Construction cost estimates.

Juana Diaz Canal, Guayabal to Rio Bueyes, including flumes, culverts, etc.....	\$206, 474. 00
Coamo Dam.....	141, 256. 50
Total.....	347, 730. 50

Plans, estimates, and requisitions have been made for the plants for Coamo Dam and Juana Diaz Canal. The principal equipment and material have been purchased. Necessary buildings for the construction camp at Coamo Dam have been designed and at the close of the fiscal year construction on the canal was commencing.

FUTURE WORK.

The immediate work of the succeeding quarter will be the receipt and installation of heavy equipment already purchased; the employment of skilled and unskilled labor for active operations on the larger projects, as Patillas, Carite, Guayabal, and Coamo Dams; the purchase of necessary material and supplies and the aggressive execution of construction works now in progress, in order that the essential portions of the system may be completed and water applied to the land during the year 1913.

EXPENDITURES.

The attached tabulations show classified expenditures during the past quarter to the amount of \$217,934.88, during the fiscal year to the amount of \$532,669.02, and total to date, June 30, 1911, \$939,654.20.

Outstanding vouchers on June 30, 1911, amount to \$63,000. The cost of machinery purchased in the States during the last quarter of the fiscal year, and not accounted for in the attached tabulation, is estimated to amount to \$140,000, and local outstanding liabilities are estimated to amount to \$62,000, or a total of \$265,000, making the total estimated expenditures to date amount to \$1,204,654.20.

Respectfully submitted.

JOHN A. WILSON,
Commissioner of the Interior.

The GOVERNOR OF PORTO RICO,
San Juan, P. R.

TABLE No. 1.—*Expenditures for maintenance of insular roads, fiscal year ending June 30, 1911.*

[Appropriation, \$302,700.70.]

Road No.	Road sections.	Total lengths.	Lengths main-tained.	Stone delivered July 1, 1910, to June 30, 1911.					Broken stone and gravel for macadam.				
				On hand from last year.	Stone placed.				Average cost.	Cubic meters.	Cost.	Average cost.	Cubic meters.
					C. m.	Cubic meters.	Cost.	Average cost.					
1	San Juan-Ponce Playa.....	134.0	K m. 127.4	C. m. 3,308.79	17,940.63	\$47,123.64	C. m. \$2.62	15,463.57	\$16,867.24	C. m. \$1.09	C. m. 5,854.85		
2	Catano-Ponce (via Mayaguez).....	151.3	146.4	737.25	13,497.12	20,210.33	1.49	7,350.74	7,062.49	.95	6,874.66		
3	Rio Piedras-Ponce (via Fajardo and Humacao).....	201.6	193.3	807.25	15,650.35	14,101.23	1.40	14,959.40	8,050.23	.53	1,498.20		
4	Cayey-Guayama.....	26.0	26.0	102.00	1,285.00	911.83	1.48	569.50	416.35	.69	787.50		
5	Barranquitas-Humacao (via Caguas).....	55.9	53.8	624.11	2,677.86	2,909.42	1.08	2,051.95	1,832.71	.89	1,250.02		
6	Ponce-Arecibo.....	82.0	80.9	180.00	7,454.46	10,955.35	1.46	6,385.26	6,130.37	.96	2,249.20		
7	Caguas-Las Piñatas (via San Lorenzo).....	16.4	16.4	140.75	5.00	2.50	1.50	145.75	130.00	1.02			
8	Aguadilla-Adjuntas (via Larres).....	49.4	49.0	232.12	5,542.75	6,526.47	1.17	5,210.16	3,574.31	.68	564.71		
9	Bayamon-Corinto.....	27.3	26.5	681.50	1,762.00	1,823.68	1.03	2,212.75	1,925.66	.87	230.75		
10	Toa Alta-Barros (via Corozal).....	20.2	19.4	63.37	714.05	940.21	1.31	172.31	171.26	.99	605.11		
11	Manati-Juana Diaz (via Ciales).....	27.2	27.1	170.37	1,337.68	1,525.29	1.14	508.05	629.81	1.23	1,000.00		
13	Mayaguez-Arecibo (via Las Marias).....	36.1	36.1	601.50	4,042.00	6,214.12	1.53	3,126.22	2,432.17	.92	2,021.50		
14	Consuelo-Maricao.....	11.6	11.6	283.00	1,384.00	2,588.08	1.87	1,776.00	690.46	.89	891.00		
15	Alto Bandera (Ajuntas)-Albionito (via Barros).....	48.5	48.3	538.00	5,045.00	5,820.50	1.14	£4,357.00	£3,211.11	.73	1,286.00		
16	Yauco-Larres.....	16.0	16.0		12.00	1,290.00	1,933.72	1.49	653.50	471.07	.72	648.50	
18	Mayaguez-Maricao (via Las Vegas).....	16.3	16.3		7.50	1,138.00	1,714.85	1.48	791.00	637.29	.80	374.50	
19	Mayaguez-Cabo Rojo.....	5.7	5.7										
20	Cabo Rojo-San German.....	6.2	6.2										
21	Morovis Branch.....	12.0	11.6	103.28	1,353.19	1,540.58	1.27	1,022.49	628.61	.61	433.98		
22	Coamo-Sta. Isabel.....	5.0	5.0										
23	Las Cruces-Cidra.....	8.2	8.2	584.00	334.00	474.28	1.42	425.00	314.60	.74	159.00		
	Trujillo Alto Branch.....	6.1	6.0	8.00									
	Naguabo-Juncos.....	10.3	10.3		635.75	1,158.10	1.82	41.00	83.37	2.03	602.75		
2	Catano-Pueblo Viejo.....	4.0	4.0										
3	Canovanas-Lotiza Branch.....	7.0	7.0		1,100.00		1.00	1,100.00	370.24	1.29			
	Vega Baja-Morovis.....	10.0	10.0										
	Vieques Road.....	5.0	5.0										
	Naranjito Road.....	1.5	1.5										
		1,000.8	974.0	10,264.82	84,543.03	129,773.40	1.55	67,450.62	56,240.98	.83	27,357.23		

1 Cost of stone being paid from "Proceeds of sale of insular bonds for road construction."

TABLE NO. 1.—Expenditures for maintenance of insular roads, fiscal year ending June 30, 1911—Continued.

Road No.	Road sections.	Inspection.		Tools (repairs and purchase).		Landslides and cleaning, etc.		Miscellaneous.	Repairs, bridges and culverts.	Total.	Average cost of maintenance per kilometer.
						Cost.	Average cost per kilometer.				
1	San Juan-Ponce Playa.....	\$7,251.64	\$1,117.71			\$3,147.92	\$24.70	\$1,742.16	\$2,353.96	\$79,609.27	\$624.87
2	Catano-Ponce (via Mayaguez).....	6,662.85	1,484.72			4,684.15	31.41	420.15	2,873.92	42,398.61	289.60
3	Rio Piedras-Ponce (via Fajardo and Humacao).....	7,486.95	637.68			7,104.18	36.75	1,259.83	14,263.87	53,203.67	275.23
4	Cayey-Guayama.....	1,838.40	9.70			1,018.18	39.16	157.85	75.22	4,427.63	170.29
5	Barranquitas-Humacao (via Aguas).....	1,850.67	265.76			3,065.48	56.97	146.77	621.31	10,632.12	197.62
6	Ponce-Arecibo.....	3,024.58	240.85			5,018.41	62.03	199.50	1,942.89	27,511.95	130.07
7	Caguas-Las Piedras (via San Lorenzo).....	1,548.00				2,272.48	59.62	75.75	385.01	2,139.17	130.43
8	Aguadilla-Adjuntas (via Laros).....	1,821.83	171.21			47.34	129.93	156.52	278.59	14,801.41	308.36
9	Bayamon-Coruico.....	1,410.83	185.64			3,443.18	24.85	117.40	113.69	9,019.48	340.35
10	Toa Alta-Barros (via Corozal).....	457.00				482.16	30	30	6.08	2,057.61	106.06
11	Manati-Juana Diaz (via Ciales).....	744.32	16.42			688.73	25.41	23.30	270.41	3,897.28	143.81
13	Mayaguez-Arecibo (via Las Marias).....	1,990.27	62.96			1,028.72	28.49	23.87	458.04	12,216.18	338.39
14	Consuelmo-Maricao.....	360.00	3.50			493.64	42.55	1.20	131.62	4,270.80	368.17
15	Alto Bandera (Adjuntas)-Albionito (via Barros).....	1,162.00	84.31			1,740.39	36.03	17.51	656.71	12,692.53	262.78
16	Yauco-Lares.....	280.00	21.98			1,057.46	67.96	53.80	1.00	1,450.24	90.64
	Mayaguez-Maricao (via Las Vegas).....	360.00	1.35			942.74	57.83		837.42	4,546.30	278.91
18	Mayaguez-Cabo Rojo.....	180.00				130.48	24.47	2.80	17.92	2,692.37	472.34
19	Cabo Rojo-San German.....	68.00				194.38	31.35	154.44	56	417.38	67.31
20	Morovis Branch.....	461.00				183.55	15.14		60.16	2,882.90	248.09
21	Coamo-Sta. Isabel.....	85.00				59.77	11.95		2.10	912.62	182.62
22	Las Cruces-Cidra.....	240.00	10.00			263.08	32.08		1.75	837.51	102.51
23	Trujillo Alto Branch.....	90.00				132.43	25.40		53.88	1,537.78	256.29
	Naguabo-Juncos.....	432.60	1.37			520.73	50.55	8.00	415.39	2,033.52	197.42
2	Catano-Pueblo Viejo.....	85.00				74.16	18.54			459.32	116.08
3	Conovanas-Loiza Branch.....	30.00				179.70	25.67			209.70	29.97
	Vega Baja-Morovis Viegues Road.....										
	Narajito Road.....										
						85.45	56.96			85.45	56.96
		37,921.04	3,556.59			39,048.46	40.09	4,579.93	25,822.40	296,942.80	304.86

General expenses, \$5,236.42; total, \$302,179.22.

TABLE No. 2.—*Comparative cost of maintenance.*

Character of the work.	Averages.					Percentage of total cost.				
	1907	1908	1909	1910	1911	1907	1908	1909	1910	1911
Cubic meters broken stone delivered per kilometer.....	70.00	76.81	99.05	70.07	86.79	40.00	44.40	45.14	29.90	43.70
Cost per cubic meter.....	\$1.46	\$1.75	\$1.51	\$1.20	\$1.55	.....	.....	.....	.....	.....
Cubic meters broken stone placed per kilometer.....	66.20	83.47	94.62	71.44	69.25	21.80	22.10	21.59	18.67	18.94
Cost of placing per cubic meter.....	\$0.82	\$0.80	\$0.76	\$0.75	\$0.83	.....	.....	.....	.....	.....
Cost of inspection per kilometer.....	\$46.15	\$48.96	\$50.77	\$51.64	\$38.98	17.90	16.20	15.30	18.09	12.76
Cost of tools per kilometer.....	\$10.18	\$9.92	\$6.50	\$3.17	\$3.65	4.00	3.30	1.96	1.11	1.23
Cost of cleaning per kilometer.....	\$31.09	\$30.36	\$35.75	\$63.28	\$40.09	12.00	10.00	10.77	22.11	13.15
Cost of miscellaneous per kilometer.....	\$2.15	\$4.00	\$4.66	\$4.79	\$4.70	2.30	1.30	1.40	1.67	1.54
Cost of repair of bridges per kilometer.....	\$5.30	\$8.17	\$12.71	\$24.18	\$26.51	2.00	2.70	3.84	8.45	8.68
						100.00	100.00	100.00	100.00	100.00

Year ending June 30—	Kilometers.	Total cost.	Cost per kilometer.	Stone placed per kilometer.
				<i>Centimeters.</i>
1903.....	445.1	\$176,780	\$397.00	62.5
1904.....	518.2	193,740	374.00	58.3
1905.....	662.0	193,021	292.00	66.5
1906.....	680.0	137,200	201.50	65.3
1907.....	790.0	206,574	261.50	66.2
1908.....	813.0	246,367	303.00	83.5
1909.....	900.6	298,852	331.84	94.6
1910.....	971.6	278,152	286.49	71.4
1911.....	974.0	296,943	304.86	69.2

TABLE NO. 3.—Road construction in Porto Rico.

Road No.	Designation.	Kilometers.	Section.	Completed by Spanish Government.		Completed by United States military government.		Completed by civil government.		Regular maintenance to June 30, 1910.
				Kilometers.	Cost.	Kilometers.	Cost.	Kilometers.	Cost.	
1	San Juan-Ponce Playa.....	134.0	San Juan-Ponce Playa.....	134.0	\$1,358,234.33				\$4,250.00	\$25,284.43
			Cataño-Reyes Católicos.....	18.5	168,452.97					
			Reyes Católicos-Vega Alta.....	2.5	12,000.00			3.2	6,000.00	0.8
			Vega Baja-Manatí.....							1,936.24
			Arrecibo-Camuy.....							990.00
			Camuy-Aguadilla.....		6 10,181.00			42.0	46,494.77	0.8
			Mayaguez-Añasco.....	9.0	No records.					6 754.48
			Añasco wooden bridge.....							
			Mayaguez-San German.....	13.5	No records.					
			San German-Sabana Grande.....					6.5	8,302.26	
			Sabana Grande-Yauco.....					8.0	16,500.45	
			Cataño-Rio Piedras.....					17.0	10,000.00	
			Ponce-Guayama.....					0.6	69,077.13	
			Guayama-Arroyo.....			7.0	25,216.70	38.5	50,000.50	5.0
			Arroyo-Puente Blanco.....							
			Yabucoa-Manabo.....					4.0	8,212.27	
			Humacao-Yabucoa.....					9.0	43,000.00	
			Naguabo-Naguabo Playa.....					15.0	27,505.23	
			Fajardo-Naguabo Playa.....					2.0	4,000.00	
			Mameyes-Fajardo.....					14.0	22,000.00	0.6
			Rio Piedras-Mameyes.....	31.5	61,355.12	0.7	7,400.00	12.0	36,000.00	
			Carolina bridge.....							7 2,174.61
			Cayey-Guayama.....	26.0	507,870.93					65,298.54
			Caguas-Aguas Buenas.....	9.0	No records.					\$1,000.00
			Caguas-Humacao Playa.....			39.0	204,229.48			
			Ponce, kilometer 15 Caguas.....			39.0	323,869.89			
			Defendini, kilometer 15.....	20.5	261,558.06					
			Adjuntas-Utuado.....							
			Tallones.....							
			Retaining wall Caniaco.....							
			Arrecibo-Bacupesa.....							
			Caguas-San Lorenzo.....		411,995.47		2,500.00			
			San Lorenzo-Las Piedras.....		46,100.12					
			Aguadilla-San Sebastian.....		49,835.27					
			San Sebastian-Lares.....	6.0		17.0	94,868.28			
			Lares-Adjuntas.....				20,196.18			
								14.8	92,002.00	10 4,027.06
								1.4	3,000.00	
2	Rio Piedras-Ponce.....	263.1								
3	Ponce-Rio Piedras.....	206.0								
4	Cayey-Guayama.....	26.0								
5	Barranquitas-Humacao.....	66.0								
6	Ponce-Arrecibo.....	82.0								
7	Caguas-Las Piedras (via San Lorenzo).	23.0								
8	Aguadilla-Adjuntas.....	63.0								

9	Bayamon-Comerio	27.3	Bayamon-Comerio	4.5	66,149.02	14.5	126,250.00	42,263.61
10	Reyes Catolicos-Coamo	57.0	Reyes Catolicos-Coamo	11.5	35,659.99	11.5	15,000.00	16,487.17
11	Manati-Juana Diaz	48.0	Manati-Ciales	8.5	88,342.34	4.5	42,357.19	15,114.16
12	San Lorenzo-Road No. 3 (via Patillas)	28.0	Manati River bridge				15,266.47	
13	Mayaguez-Arecibo	74.5	Puente Blanco-Patillas			3.0	3,284.90	
14	Consumo-Road No. 8	30.0	Mayaguez-Las Marias	8.5	103,851.54	18.5	39,587.23	
15	Road No. 6 (Adjuntas)-Albonito	72.0	Consumo-Maricao			7.0	12,304.69	
16	Yauco-Road No. 14	24.0	Alto Bandera-Jayuya			12.0	34,631.14	10,157.49
17	Lares-Jayuya (via Utuado)	38.0	Barros-Barranquitas			12.0	37,000.00	10,395.31
18	El Boqueron-Road No. 2 (via Cabo Rojo)	16.0	Barranquitas-Albonito			10.8	21,000.00	
19	San German-El Boqueron (via La Jaja)	18.0	Yauco-Road No. 14					
20	Road No. 11-Road No. 9 (via Morovis, Corozal y Naranjito)	36.0	Lares-Jayuya			5.8	12,500.00	
21	Coamo-Santa Isabel	14.0	Cabo Rojo-Road No. 2			2.0	4,500.00	
22	Las Cruces-Comerio (via Cidra)	17.0	San German-Lajas			6.0	8,900.00	
23	Road No. 3-Trujillo Alto	8.0	Road No. 11-Morovis	6.0	28,292.65	19.0	5,000.00	
	Mayaguez-Maricao	25.3	Road No. 9-Naranjito			5.0	1,914.90	8.2
	Naguabo-Juncos	27.0	Road No. 1-Ceamo Springs					8.2
	Anasco-San Sebastian	25.0	Las Cruces-Cidra					8.2
	Cabo Rojo-San German	12.0	Road No. 3-Trujillo Alto			4.2	9,355.31	4,324.75
	Vega Baja-Morovis	14.0	Land damages				2,637.89	
	Vieques Road	10.0	Las Vegas-Maricao					
	Comerio-Road	18.0	Mayaguez-Las Vegas					
	Sabana Grande-Road No. 14	26.0	Naguabo-Juncos					
			Anasco-San Sebastian					
			Cabo Rojo-San German					
			Vega Baja-Morovis					
			Vieques Road			1.1	5,000.00	
			Comerio-Road					
			Sabana Grande-Road No. 14					
	Total	1,528.2		275.0	2,560,927.07	141.7	1,085,697.07	325.6
							1,237,757.73	20.0

12 concrete steel bridges over Jacaguas and Guayo Rivers.

21 wooden pile bridge.

3 Caguitas bridge.

4 Grading.

5 Guajanaa bridge.

6 Concrete pipes.

7 Herrera bridge.

8 Repairs.

9 Reconstruction.

10 3 bridges completed.

11 Mavilla bridge.

12 Lajas bridge.

13 Cialitos bridge.

14 Structural material.

15 3.3 kilometers abandoned by construction of La Plata bridge

TABLE No. 3.—Road construction in Porto Rico—Continued.

Road No.	Designation.	Kilometers.	Section.	Completed by civil government.				Total.
				Special appropriations.	Convict labor.	Voluntary payments.	Kilometers.		Cost.

TABLE No. 3.—Road construction in Porto Rico—Continued.

Road No.	Designation.	Kilometers.	Section.	Completed by civil government.				Total.
				Convict labor.	Voluntary payments.	Kilometers.	Cost.	

23	Road No. 3-Trujillo Alto.....	8.0	Road No. 3-Trujillo Alto.....	2.0	10,000.00	6.2	20,680.06 2,637.89
	Land damages.....						
	Auxiliary technical force, general ex- penses, traveling expenses, and ma- chinery.....						
	25.3 (Las Vegas-Maricao.....				93,346.40		93,346.40
	27.0 Mayaguez-Las Vegas.....				329.05		329.05
	25.0 Naguabo-Juncos.....		16.3		43,000.00	16.3	43,000.00
	25.0 Añasco-San Sebastian.....		10.4		10 37,976.38	10.4	38,326.38
	12.0 Cabo Rojo-San German.....		2.9		6,050.00	2.9	6,050.00
	14.0 Vega Baja-Morovis.....		4.2		13,386.11	4.2	13,386.11
	10.0 Vieques Road.....		7.7		11 31,854.59	7.7	31,854.59
	18.0 Comerio-La Plata.....		3.9		10,226.36	5.0	15,226.36
	26.0 Sabana Grande-Road No. 14.....				6 21,002.02		21,002.02
	1,528.2		237.0		12,987.33		1,939.03
	Total.....				9,529.53	999.3	6,654,035.96

¹ And grading in 3 kilometers.² Completed.³ Chaltos bridge.⁴ And grading in 3.5 kilometers and substantial repair in 10 kilometers of road Juana Diaz-Villalba.⁵ And 2 kilometers completed as for grading and masonry work.⁶ Grading in 3.5 kilometers.⁷ And grading in 9.5 kilometers and landslides.⁸ And grading in 1.5 kilometers and survey.⁹ Reconstruction.¹⁰ And grading in 0.5 kilometer.¹¹ And grading in 3.5 kilometers, 3 culverts, and 10 pipes.¹² Survey.

TABLE NO. 4.—Road construction in Porto Rico.

		Kilometers.
Spanish Government:		
October 18, 1898		275.0
American Government:		
June 30, 1899		
June 30, 1900		69.2
June 30, 1901		67.0
June 30, 1902		72.2
June 30, 1903		81.0
June 30, 1904		69.0
June 30, 1905		82.9
June 30, 1906		38.0
June 30, 1907		30.7
June 30, 1908		103.7
June 30, 1909		92.3
June 30, 1910		4.9
June 30, 1911		16.1
		<hr/> 727.0
Total		1,002.0

TABLE NO. 4a.—Comparative average cost per cubic meter of excavation done on insular roads during the fiscal year 1910-11 by convicts and free laborers.

Section of road.	Convict labor.	Free labor.	Remarks.
Ponce-Peñuelas.....	\$0.084		} On side hill. Average hauling: 50 linear meters.
Peñuelas-Guayanilla.....	.099		
Arecibo-Lares.....	.181		
Vega Baja-Manati.....	.131	\$0.354	} Average hauling: 50 linear meters.
Manati-Vega Baja.....		.311	
Vega Alta-Vega Baja.....		.218	
La Plata-Naranjito.....		.263	

NOTE.—In work done by convicts deduction is made for meals that are paid by the Office of the Health, Charities, and Correction.

TABLE NO. 5.—*Water privileges granted by the executive council and reported upon by the commissioner of the interior.*

Name of applicant.	Date of approval.	Name of hacienda.	Municipality.	River from which taken.
Guánica Central.....	8-16-10	Ciprian & Alta-gra-cia.	Añasco.....	Cañas.
Central Vanina.....	8-25-10	Central Vanina.....	Rio Piedras.....	Rio Piedras.
Franco Antongiorgi.....	8-25-10	Yauco.....	Yauco.....	Duey.
Martorell & Co.....	9-22-10	Ciales.....	Ciales.....	Brook.
O. Guerrero.....	9-29-10	Barros.....	Barros.....	Do.
José A. Busigó.....	10-20-10	Sabana Grande.....	Sabana Grande.....	Guanajibo.
Central Coloso.....	10-20-10	Aguada.....	Aguada.....	Culebrinas.
Municipality of Bayamón.....	10-20-10	Bayamon.....	Bayamon.....	Bayamon.
Fernandez Bros.....	4-20-11	Yauco.....	Yauco.....	Las Vegas.
José Guerrero.....	6-22-11	Morovis.....	Morovis.....	Morovis.
Central Alianza.....	3-23-11	Camuy.....	Camuy.....	Camuy.
Julio F. Anduze.....	3-30-11	Las Marias.....	Las Marias.....	Arenas.
Guanica Central.....	4- 6-11	Ciprian & Alta-gra-cia.	Añasco.....	Cañas.

Name of applicant.	Area.	Liters per second.	Use to be made of.	Remarks.	File No.
Guánica Central.....	600	85.5	Irrigation.....		200
Central Vanina.....		200	Industrial.....	To be returned to river.....	204
Franco Antongiorgi.....	75	14	Irrigation.....		205
Martorell & Co.....		8	Industrial.....	To be returned to river.....	207
O. Guerrero.....		48	do.....	do.....	209
José A. Busigó.....	108	21.2	Irrigation.....		210
Central Coloso.....		167	Industrial.....	To be returned to river.....	211
Municipality of Bayamón.....		31	ity supply.....		212
Fernandez Bros.....		450	Industrial.....	To be returned to river.....	228
José Guerrero.....		60	do.....	do.....	
Central Alianza.....		27	do.....	do.....	225
Julio F. Anduze.....	100	13.75	Irrigation.....		226
Guanica Central.....	600	175	do.....		227

1 Gallons.

TABLE NO. 5a.—Statement showing action taken by the commissioner of the interior under authority of the Executive Council on petitions for the leasing, selling, or granting of lands and other property of the people of Porto Rico.

Date.	Lessee, buyer, or grantee.	Name of plot.	Municipality.	Barrio or street.	Period of lease.
July 28, 1910.	G. St. Laurent.	Lot.	Mayaguez.		5 years.
Do.	Pagan, Lopez & Co.	do.	do.	Bautá Abajo.	5 years.
Sept. 8, 1910.	Celerino Arroyo.	27.05 cuerdas.	Barros.	Cafío de Tiburones.	5 years.
Do.	José N. Gimenez.	74 cuerdas.	Barros.	Orcovis.	6 years.
Do.	José J. Latorre.	8.08 cuerdas.	Barros.	Cafío de Tiburones.	6 years.
Do.	José N. Gimenez.	20½ cuerdas.	Ponce.	San Patricia.	5 years.
Sept. 22, 1910.	Pedro R. Acosta.	8 cuerdas.	do.	do.	5 years.
Do.	Marcelino Rivera.	30 cuerdas.	Aguas Buenas.		5 years.
Oct. 6, 1910.	Juan Acencio.	do.	Barros.		5 years.
Do.	C. B. Batlle.	121.2 cuerdas.	San Sebastian.		5 years.
Do.	Juan Orfila.	House.	Isabela.	Cafío de Tiburones.	10 years.
Do.	Balseiro & Giorgetti.	394.75 cuerdas.	Barros.	Arenales Altos.	5 years.
Nov. 10, 1910.	Fermin Raimos y Ramos.	297.75 cuerdas.	Mayaguez.	Playa.	5 years.
Do.	José Rojas Cortés.	35 cuerdas.	Mayaguez.	Machuchal.	5 years.
Nov. 11, 1910.	Alejandro Bravo.	Lot, 757 square meters.	Salama Grande.	Roble.	5 years.
Dec. 1, 1910.	José A. Busigo.	26 cuerdas.	San Sebastian.	Bautá Abajo.	5 years.
Feb. 9, 1911.	Juan R. Toledo.	80 cuerdas.	Barros.	Guayabal.	5 years.
Do.	Antonio Monserrate Ortoloza.	89.46 cuerdas.	Juana Diaz.	Segundo Mendez Vigo.	5 years.
Do.	José Dolores Santiago.	76.14 cuerdas.	Ponce.		5 years.
Do.	Ines Orza.	1,739.96 square meters.	Vieques.	Barrancos.	5 years.
Dec. 1, 1910.	Gustavo Mouraille.	53.86 cuerdas.	Barraquitas.	Playa.	5 years.
Apr. 23, 1911.	Isabel Rodriguez.	15 cuerdas.	Mayaguez.	Capaz and Pellejas.	5 years.
May 25, 1911.	José R. Arroyo.	212 square meters.	Adunatas.	Guánica.	15 years.
Apr. 30, 1911.	Ramon Irizarri.	26 square meters.	Yauco.	Sud.	5 years.
Apr. 20, 1911.	The Texas Co.	12.05 square meters.	Cidra.	Coto.	5 years.
May 20, 1911.	Cesáreo Rivero.	15 square meters.	Ponce.	do.	5 years.
May 25, 1911.	Eusebia Santiago.	Small lot.	do.	Cantera.	5 years.
Do.	do.	228 square meters.	do.	Palmas.	5 years.
Do.	Pedro Parisi.	3 lots, 571 square meters.	Salinas.	Multas.	5 years.
Do.	José Juan Rivera.	10 cuerdas.	Aguas Buenas.	Cantera.	5 years.
Do.	Joaquin Sánchez.	15 cuerdas.	Ponce.	Bautá Abajo.	5 years.
Do.	Eusebia Santiago.	1,860 square yards.	Barros.	Peelejas and Vegas Arriba.	5 years.
Do.	Antonio Santí.	57.94 cuerdas.			
Do.	Bonifacio Quilonez.	29.41 cuerdas.	Utua.		
Do.	Miguel Ortiz.	53 tracts of land. Part of large tract.			

TABLE No. 5b.—Statement showing matters of public utility, power and light, ferries, express, telegraph, telephone, and pier referred by the committee on franchises and public-service corporations to the commissioner of the interior, and action taken by the Executive Council during the fiscal year 1910-11.

Applicant.	Nature of application.	Subject.	Action taken.	Date.
A. A. David (Ltd.)	Pier	Transfer	Approved	Aug. 11, 1910.
Fajardo Development Co.	Public utility	Land, M. Zalduendo Veve	Granted	Aug. 25, 1910.
Antonio Gaubert	Pier	Revocable permit.	do	Do.
Clarence H. Tingle	do	Cataño	Denied	Oct. 6, 1910.
Fajardo Development Co.	Public utility	Two pieces land belonging to B. Morfi & Martínez.	Granted	Oct. 13, 1910.
W. M. Aitken	Street railway	Condado	do	Oct. 27, 1910.
Ca. de los Ferrocarriles de Puerto Rico	Public utility	Ana Maria switch	do	Nov. 14, 1910.
Mayaguez Light & Ice Co.	Electric plant	Mayaguez	do	Dec. 1, 1910.
Porto Rico Power & Light Co.	Public utility	Eight parcels land, Comerio	do	Do.
Bayamon municipality	do	Land, Mrs. W. G. Henry	Denied	Dec. 8, 1910.
Fajardo Development Co.	do	Land, Isabelo N. Marin	Granted	Do.
McCormick, Rolt & Fabbian	Railroad	Juncos Valley	do	Do.
Fajardo Development Co.	Public utility	Land, L. Sanchez, Comerio	Pending	Do.
Caguas Trainway Co.	do	Land, M. Quiñonez Cabezuco	Granted	Jan. 26, 1911.
Santa Isabel Sugar Co.	Pier	Extension, Dorado	do	Do.
Finlay Bros. & Weymouth Trading Co.	Railroad	Central Monserrate	do	Do.
Federico Calat	Private telephone	Reenactment of franchises	do	Feb. 9, 1911.
Porto Rico Railway, Light & Power Co.	Power, light, and railway	Land, Mrs. E. Canova de Molina	do	Mar. 17, 1911.
Caguas Trainway Co.	Public utility	Guayanilla	Withdrawn	Mar. 23, 1911.
Ca. de los Ferrocarriles de Puerto Rico	Pier	Arroyo	Granted	Do.
C. & J. Fantauzzi	do	Viñales	do	June 29, 1911.
Benitez Sugar Co.	Railroad franchise	Lares	Denied	Mar. 23, 1911.
P. Villela e Hijos	Private telephone	San German	Granted	Apr. 20, 1911.
Cartagena & Jimenez	Electric plant	do	do	Do.
Porto Rico Railway, Light & Power Co.	Sidetrack stop 23.	do	do	June 29, 1911.
School board	Public utility	Slaughterhouse	do	Dec. 8, 1910.
Aguadilla, municipality	do	do	Withdrawn	do

TABLE No. 5c.—*Statement showing miscellaneous matters reported upon by the commissioner of the interior on behalf of the committee on franchises and public service corporations and action taken by the executive council with regard thereto during the fiscal year 1910-11.*

Name.	Subject.	Action taken.
Fajardo Development Co.....	Profiles and plans.....	Approved Aug. 4, 1910.
Ramón Valdés.....	Timbers in water at ferry landing.....	Dismissed Aug. 30, 1910.
San Juan Light & Transit Co....	Reduced rates for school children.....	Rates approved Oct. 6, 1910.
Ponce & Guayama Railroad.....	American Railroad & Central Fortuna (operating contract).	Approved Sept. 8, 1910.
Fajardo Development Co.....	Damage to roadbed by storm.....	Filed Sept. 22, 1910.
Ponce & Guayama Railroad.....	Joint rates with American Railroad & Central Fortuna.	Approved Jan. 26, 1911.
Porto Rico Power & Light Co.....	New schedule of rates for power.....	Approved Oct. 20, 1910.
American Railroad Co.....	Waiting room at Marina.....	Plans for approved Dec. 1, 1910.
Fajardo Development Co.....	Plans and profiles.....	Approved Dec. 22, 1910.
Ramón Valdés.....	Inadequate service.....	Pending.
Insular Dock Co.....	Apportionment of berthing space.....	Settled June 22, 1911.
Fajardo Development Co.....	Plans for Naguabo terminus.....	Approved Apr. 20, 1911.
Arsuaga & Co.....	Defective electric installations.....	Action ordered June 15, 1911.

TABLE No. 6.—*Total cash receipts and expenditures, bureau of insular telegraph.*

TELEGRAPH.

Month.	Number of paid messages.	Earnings.	Maintenance and operation.	Profits.	Loss.
1910.					
July.....	15,206	\$4,726.72	\$3,835.62	\$891.10	.....
August.....	15,406	4,373.30	4,969.27	.....	\$595.97
September.....	15,885	4,436.04	5,388.35	.....	952.31
October.....	16,432	4,836.11	6,236.41	.....	1,400.30
November.....	19,882	5,561.85	6,099.68	.....	537.83
December.....	18,263	5,245.36	6,015.00	.....	769.64
1911.					
January.....	17,566	5,009.58	953.78	4,055.80	.....
February.....	16,661	4,722.76	5,584.02	.....	861.26
March.....	18,181	5,288.83	6,155.70	.....	866.87
April.....	15,478	4,493.16	4,690.74	.....	197.58
May.....	16,667	5,010.20	5,154.80	.....	144.60
June.....	18,698	5,482.18	9,776.11	.....	4,293.93
Total.....	204,325	59,186.09	64,859.48	4,946.90	10,620.29

TELEPHONE.

Month.	Number of paid messages.	Tolls.	Rentals.	Total.	Maintenance and operation.	Profits.	Loss.
1910.							
July.....	1,465	\$346.80	\$198.50	\$545.30	\$426.18	\$119.21	.....
August.....	1,417	328.92	206.00	534.92	552.15	.....	\$17.23
September.....	1,095	207.63	202.50	410.13	598.73	.....	188.60
October.....	1,444	314.54	209.50	524.04	835.49	.....	311.45
November.....	1,639	382.27	211.00	593.27	677.33	.....	84.06
December.....	1,062	358.97	210.00	568.97	668.33	.....	99.36
1911.							
January.....	994	320.07	214.50	534.57	109.80	424.77	.....
February.....	1,017	335.47	224.00	559.47	816.65	.....	257.18
March.....	1,674	446.07	229.50	675.57	755.48	.....	79.91
April.....	1,608	351.69	266.00	617.69	506.31	111.38	.....
May.....	1,491	461.17	280.31	741.48	737.70	3.78	.....
June.....	2,101	442.02	292.00	734.02	1,416.30	.....	682.28
Total.....	17,007	4,295.71	2,743.81	7,039.52	8,100.45	659.14	1,720.07

TABLE NO. 6.—*Total cash receipts and expenditures, bureau of insular telegraph—Con.*

TOTAL.

Month.	Number of free messages.	Total number of messages.	Earnings.	Mainte- nance and operation.	Profits.	Loss.	Deficit of the bureau.
1910.							
July.....	856	16,671	\$5,272.11	\$4,261.80	\$1,010.31	.....	+ \$1,010.31
August.....	899	16,823	4,908.22	5,521.42	.....	\$613.20	— 613.20
September.....	728	16,980	4,846.17	5,987.08	.....	1,140.91	— 1,140.91
October.....	1,132	17,876	5,360.15	7,071.90	.....	1,711.75	— 1,711.75
November.....	1,862	21,521	6,155.12	6,777.01	.....	621.89	— 621.89
December.....	987	19,325	5,814.33	6,683.33	.....	869.00	— 869.00
1911.							
January.....	1,010	18,560	5,544.15	1,063.58	4,480.57	.....	+ 4,480.57
February.....	1,152	17,678	5,282.23	6,400.67	.....	1,118.44	— 1,118.44
March.....	1,122	19,855	5,964.40	6,911.18	.....	946.78	— 946.78
April.....	884	17,086	5,110.85	5,197.05	.....	86.20	— 86.20
May.....	897	18,158	5,751.68	5,892.50	.....	140.82	— 140.82
June.....	1,122	20,799	6,216.20	11,192.41	.....	4,976.21	— 4,976.21
Total.....	12,651	221,332	66,225.61	72,959.93	5,490.88	12,225.20	— 6,734.32

TABLE NO. 7.—Details of expenditures, Bureau of Insular Telegraph.

Particulars of vouchers.		Repairs and maintenance of line.											Operation of system.										General office.				Stores.	Memoranda as to apportionment of detailed charges.				
Date of purchase or service.	Total amount.	Poles.		Line wire.		Insulation.	Instru-ments.	Linemen, salaries and labor.	Transportation.		Miscella-neous.	Material.	Total.	Salaries.	Light.	Rent.	Printing and station-ery.	Transportation.		Tele- phone rentals.	Miscella-neous.	Total.	Salaries.	Transpor- tation.	Miscella-neous.	Total.		Telegraph.	Telephone.			
		Iron.	Wood.	Iron.	Copper.				Material.	Labor, teams, etc.								Material.	Employ-ees.													
1910.																																
July 1-31.....	\$4,261.80		\$27.53				\$686.02		\$2.25	\$1.50			\$717.30	\$2,983.83		\$20.00		\$4.85	\$3.00	\$17.00	\$30.00		\$3,058.68	\$485.82			\$485.82		\$3,835.62	\$426.18		
Aug. 1-31.....	5,521.42		58.79			\$5.00		\$703.55	14.70	21.85	\$3.35		807.24	3,491.10	\$45.78	209.00	\$306.88	26.22	29.82	16.00	11.88		4,136.68	503.33			\$33.00	536.33	\$41.17	4,969.27	552.15	
Sept. 1-30.....	5,987.06		182.20		\$1.30		1.35	1,011.22		45.58	4.50		1,246.15	3,583.51	50.94	149.00	66.98	79.94	12.79	36.45	31.06		4,010.67	696.39	\$3.87		30.00	730.26		5,388.35	598.73	
Oct. 1-31.....	7,071.99		374.33		\$157.00			474.63	119.70	43.15	13.97		1,304.63	4,082.41	57.80	135.00	497.29	36.34	15.10	51.60	568.40		5,443.94	323.33				323.33		6,236.41	835.49	
Nov. 1-30.....	6,777.01		554.01		384.67	.25	20.47	1,283.35	111.97	38.19	2.50	\$256.13	2,651.54	3,229.78	60.61	95.57	228.97	4.85	15.51	46.47	73.71		3,755.47	340.00			30.00	370.00		6,099.68	677.33	
Dec. 1-31.....	6,683.33		153.35					375.24	27.88	29.00	40.38	.40	626.25	3,981.20	67.07	209.00		13.02		35.50	137.50		4,443.29	421.68				27.59	449.27	1,164.52	6,015.00	668.33
1911.																																
Jan. 1-31.....	1,063.58		2.64					99.20	55.10	26.95			183.89	202.17	43.37	101.00		62.47	5.10		99.48		513.59	255.55	38.98	71.57	366.10		953.78	109.80		
Feb. 1-28.....	6,400.67	\$1,188.54	17.07		12.47		162.87	736.68	19.60	45.98	11.00		2,194.21	3,855.52	56.82	157.00		36.04	23.52	16.00	59.15		4,204.05				2.41		5,584.02	816.65		
Mar. 1-31.....	6,911.18		57.64			.66	53.58	752.97	95.34	69.50	336.00		1,365.69	3,389.90	45.18	300.69	1,208.37	2.70	.82		149.17		5,096.83	416.66			32.00	448.66		6,155.70	755.48	
Apr. 1-30.....	5,197.05		214.39	62.55		49.65	12.80	12.15	755.84	45.57	86.88		1,239.83	3,544.14	37.77	89.00	5.85	5.05	1.25	8.00	17.82		3,708.88	248.34				248.34		4,690.74	506.31	
May 1-30.....	5,892.50		396.38			1.32	18.51	1,085.80	70.78	24.99	106.23	92.58	1,796.59	3,626.22	34.05	165.00		5.15	29.49	8.00	44.67	1 \$29.00	3,912.58	183.33				183.33		5,154.80	737.70	
June 1-30.....	11,192.41		4.96		10.12	36.39	260.57	2,006.91	104.12	20.25	262.27		2,705.59	6,980.04	69.38	275.00	11.58	17.54	26.02	17.00	221.79	* 333.30	7,980.65	431.67	19.36	55.14	506.17		9,776.11	1,416.30		
Total.....	72,959.93	1,188.54	2,043.29	219.55	408.56	102.77	1,328.52	8,541.70	1,377.28	412.51	867.08	349.11	16,838.91	42,949.82	568.77	1,905.26	2,325.92	294.17	162.42	252.02	1,444.63	362.30	50,265.31	4,306.10	62.21	281.71	4,650.02	1,205.69	64,859.48	8,100.45		

¹ Postage.

* Instruments.

TABLE No. 8.—Statement by stations, showing receipts and operating expenses, bureau of insular telegraph, for the year ending June 30, 1911.

Stations.	Line receipts.				Expenditures.				Gain.	Loss.
	Cash.	Value of half rate.	Value of free.	Total.	Salaries.	Rent.	Light.	Stationery, traveling expenses, postage, etc.	Total.	
Adjuntas.....	\$346.44	\$14.70	\$39.42	\$400.56	\$300.00		\$5.00	\$40.57	\$405.57	\$5.01
Aguada.....	46.57	42.08	121.66	1,670.41	23.28			2.66	25.94	
Aguadilla.....	1,506.67	6.01	57.37	225.62	1,140.00	\$120.00	10.00	128.35	1,398.35	272.06
Aguas Buenas.....	162.24	13.63	69.03	584.50	240.00			27.04	272.04	46.42
Albionito.....	501.84	8.36	28.40	422.20	540.00	60.00	5.00	60.85	605.85	81.35
Añasco.....	385.24	8.56	28.40	1,796.09	420.00		5.00	47.30	472.30	50.10
Arecibo.....	1,562.69	88.76	144.64	1,786.59	900.00	144.00	12.00	108.19	1,224.19	571.90
Arroyo.....	736.59	8.89	41.11	156.42	540.00	72.00	5.00	60.85	677.85	108.74
Barceloneta.....	156.42			156.42	78.21			8.81	87.02	69.40
Barranquitas.....	194.02	9.87	16.99	220.88	180.00		5.00	20.28	205.28	15.60
Barros.....	377.70	12.01	31.35	421.06	180.00		5.00	20.28	205.28	215.78
Bayamon.....	381.72	16.63	65.52	463.87	540.00		7.20	60.85	608.05	144.18
Cabo Rojo.....	373.56	9.25	53.51	436.32	420.00		5.00	47.30	472.30	35.98
Caguas.....	1,458.23	51.57	57.35	1,567.15	1,500.00		30.00	175.65	1,755.65	198.50
Camuy.....	151.82	10.08	39.77	201.67	540.00		5.00	60.85	605.85	404.18
Carolina.....	273.29	20.44	40.62	334.35	540.00		5.00	60.85	605.85	271.50
Caye.....	1,209.44	10.03	290.87	1,510.34	900.00	96.00	5.00	101.43	1,102.43	407.91
Cayba.....	124.15	51	21.33	147.99	690.00	144.00	5.00	74.38	883.38	737.39
Ciales.....	323.02	5.35	47.78	376.15	240.00		5.00	27.04	272.04	104.11
Cidra.....	183.54	4.04	32.40	219.98	240.00		5.00	27.04	272.04	52.06
Coamo.....	492.58	22.20	49.66	564.44	540.00		5.00	60.85	605.85	
Comerio.....	288.06	17.26	29.69	335.01	180.00	60.00	5.00	20.28	205.28	129.73
Corozal.....	78.94			78.94	39.47			4.46	43.93	35.01
Fajardo.....	2,054.15	21.47	137.30	2,212.92	660.00	72.00	5.00	74.38	811.38	
Guayama.....	1,810.31	128.95	93.29	2,032.55	660.00	96.00	5.00	74.38	835.38	1,401.54
Guayabo.....	436.50	4.71	23.76	464.97	540.00		5.00	60.85	605.85	1,197.17
Hatillo.....	71.52			71.52	35.76			4.23	39.99	140.88
Humacao.....	2,537.39	101.45	88.36	2,727.20	1,140.00		10.00	128.35	1,278.35	31.53
Isabela.....	204.64	4.34	41.19	250.17	540.00		5.00	60.85	605.85	1,448.85
Isabela.....	197.88	8.65	66.09	272.62	136.31			15.35	151.66	355.63
Junco Diaz.....	1,089.40	15.25	40.16	1,144.81	540.00	72.00	10.00	60.85	682.85	461.96
Justos.....	1,597.09	10.96	103.83	1,711.88	420.00		5.00	47.30	472.30	239.58
Las Marias.....	93.32	17.45	30.46	141.23	180.00		5.00	20.28	205.28	64.05
Las Piedras.....	12.79			12.79	3.19			3.4	3.53	
Manati.....	445.45	25.33	89.33	560.11	540.00		5.00	60.85	605.85	45.74
Manati.....	107.01	9.13	44.06	160.20	180.00		5.00	20.28	205.28	45.08
Manabo.....	206.26	1.97	9.24	217.47	240.00		5.00	27.04	272.04	54.57

TABLE NO. 9.—*Collections at the several ports of the Island during the fiscal year 1910-11—Division of Harbors and Docks.*

Month.	San Juan.	Ponce.	Mayaguez.	Arroyo.	Humacao.	Fajardo.	Agua-dilla.	Total.
1910.								
July.....	\$3,552.13	\$542.54	\$289.02	\$100.60	\$77.60	\$115.24	\$180.58	\$4,857.71
August.....	1,861.50	480.80	563.41	170.35	111.05	107.11	119.67	3,413.89
September.....	2,587.75	295.38	202.50	58.42	128.30	49.32	44.84	3,366.51
October.....	2,359.67	425.74	356.48	131.62	27.12	25.18	82.50	3,408.31
November.....	1,996.30	359.45	273.03	38.71	118.53	51.67	114.01	2,951.70
December.....	3,178.84	486.83	313.29	134.51	120.64	48.26	122.72	4,405.09
1911.								
January.....	4,340.62	583.56	704.81	239.93	292.30	253.12	206.91	6,621.25
February.....	3,111.56	685.34	247.29	174.20	66.14	79.25	54.26	4,418.04
March.....	4,181.69	385.12	259.24	259.08	110.67	116.23	104.32	5,416.35
April.....	2,514.90	341.97	373.99	100.04	76.89	149.84	73.22	3,630.75
May.....	3,718.56	284.89	297.43	156.13	221.52	7.50	99.57	4,785.60
June.....	2,619.00	377.17	201.89	68.97	186.47	185.00	85.71	3,724.21
Total.....	36,022.62	5,248.79	4,082.28	1,632.56	1,537.23	1,187.72	1,288.31	50,999.41

TABLE NO. 10.—*Number of vessels and tonnage entering ports of Porto Rico during fiscal year ending June 30, 1911.*

	San Juan.		Ponce.		Mayaguez.		Arroyo.	
	No.	Gross tonnage.	No.	Gross tonnage.	No.	Gross tonnage.	No.	Gross tonnage.
American steamers.....	322	1,063,867	176	552,424	199	663,450	67	194,795
American sailing.....	108	82,396	48	44,005	38	20,276	15	11,451
Foreign steamers.....	118	421,004	118	334,119	59	189,917		
Foreign sailing.....	48	4,586	33	4,659	9	651		
Total.....	596	1,571,853	275	935,207	305	874,294	82	206,246

	Humacao.		Fajardo.		Aguadilla.		Total American and foreign steam and sailing vessels.	
	No.	Gross tonnage.	No.	Gross tonnage.	No.	Gross tonnage.	Total vessels.	Total tonnage.
American steamers.....	42	118,940	21	54,392	77	238,742	904	2,886,610
American sailing.....	26	16,730	9	6,844	9	5,334	253	187,036
Foreign steamers.....			2	5,725	12	26,222	309	976,987
Foreign sailing.....	14	1,436	4	573			108	11,905
Total.....	82	137,106	36	67,534	98	270,298	1,574	4,062,538

TABLE No. 11.—*Condition of contracts in progress during fiscal year 1910-11.*

Contract No.	Features and schedules.	Contractor.	Contract date.		Revised amount of contract.	Average monthly requirement.	Total work done to June 30, 1910.	Total work done during fiscal year.	Total work done to June 30, 1911.	Total requirement to June 30, 1911.	Remarks.
			Beginning.	Completing.							
14	Patillas Canal (schedule 12).	Nereo Pirazzi.....	Aug. 27, 1909	Oct. 31, 1910	\$9,215.53	\$658.25	\$3,780.82	\$5,434.71	\$9,215.53	\$9,215.53	Completed.
19	Patillas Dam.....	Del Valle Zeno Hnos...	Mar. 4, 1910	Jan. 31, 1912	472,854.31	20,559.00	13,620.19	34,287.42	56,055.08	328,944.00	Relinquished.
20	Carite Tunnel.....	T. L. Huston.....	do.	Dec. 31, 1911	47,800.00	2,172.72	5,138.95	10,231.35	15,390.30	34,763.52	
21	Toro Negro Tunnel.....	do.	do.	do.	69,525.00	3,160.23	5,343.85	18,502.55	23,846.40	50,563.08	
23	Patillas Canal (schedule 7)	Carlos Clausells.....	July 31, 1910	Aug. 15, 1911	19,745.00	1,579.60	2,910.16	15,321.71	17,375.60	17,375.60	Completed.
24	Patillas Canal (schedule 8)	do.	do.	do.	2,910.16	582.03	1,022.50	12,782.64	13,805.14	13,805.14	Do.
25	Patillas Canal (schedule 4)	T. L. Huston.....	July 17, 1910	Dec. 31, 1910	13,805.14	2,510.00	215.32	16,974.64	17,189.96	17,189.96	Do.
26	Patillas Canal (schedule 3)	do.	do.	do.	17,189.96	3,125.45	215.32	22,820.43	22,820.43	22,820.43	Do.
27	Patillas Canal (schedule 5)	do.	do.	Apr. 30, 1911	22,820.43	2,402.15	.....	4,683.42	4,683.42	12,547.89	
30	Toro Negro Dam.....	Nereo Pirazzi.....	Sept. 18, 1910	Mar. 1, 1912	23,412.00	1,345.52	.....	5,552.90	5,552.90	8,908.66	
31	Doña Juana Canal.....	do.	do.	Dec. 31, 1911	14,595.00	947.73	.....	.....	.....	.....
					713,872.53	39,042.68	29,141.63	149,571.93	186,801.03	519,044.57	

NOTE.—Total work done to June 30, 1910, is exclusive of work done under completed or annulled contracts.

TABLE No. 12.—Principal work accomplished under contracts.

Contract No.	Features and schedules.	Open-cut excavation—all classes.				Tunnel excavation.				Masonry—all classes.				Remarks.
		Total revised estimate.	Total to June 30, 1910.	Amount for fiscal year.	Total to June 30, 1911.	Total revised estimate.	Total to June 30, 1910.	Amount for fiscal year.	Total to June 30, 1911.	Total revised estimate.	Total to June 30, 1910.	Amount for fiscal year.	Total to June 30, 1911.	
14	Patillas Canal (schedule 12).	C. m. 4,023	C. m. 2,371	C. m. 1,652	C. m. 4,023	C. m. 525	C. m. 314	C. m. 211	C. m. 525	C. m. 193	C. m. 193	C. m. 193	C. m. 193	Completed November, 1910.
19	Patillas Dam.	702,400	13,103	6,092	19,195	6,955	363	2,808	3,169	3,200	356	356	356	Relinquished March, 1911.
20	Carite Tunnel.	10,400	5,081	1,670	6,751	2,050	111	583	704	360	33	33	33	
21	Toro Negro Tunnel.	6,000	3,494	1,946	5,440	3,330	74	864	938	100	33	329	329	
23	Patillas Canal (schedule 7).	31,000	23,662	23,662	23,662					368				
24	Patillas Canal (schedule 8).	4,668	4,668	4,668	4,668					69				Completed January, 1911.
25	Patillas Canal (schedule 4).	24,518	2,893	21,625	24,518					131		131	131	Completed December, 1911.
26	Patillas Canal (schedule 3).	30,484	132	30,352	30,484					174	57	117	174	Completed May, 1911.
27	Patillas Canal (schedule 5).	30,375	30,375	30,375	30,375					336		336	336	Do.
30	Toro Negro Dam.	21,900	6,531	6,531	6,531					200				
31	Dofia Juana Canal.	1,300	978	978	978	100		86	86	570		176	176	
		867,068	27,074	129,551	156,625	12,960	862	4,560	5,422	5,701	57	1,740	1,797	

TABLE No. 13.—*Total expenditures, irrigation trust fund, to June 30, 1911.*

	Engineering.			Test pits and borings.	Right of way and damages.	Legal expenses.	Equipment.	Construction contracts.	Extra work.
	Salaries.	Labor.	Travel.						
Patillas Dam.....	\$16,449.57	\$1,721.93	\$1,663.88	\$2,941.10	\$51,878.70	\$3,276.85	\$240.89	\$155,105.47	\$11,221.76
Patillas Canal.....	30,666.27	5,298.40	2,337.31	875.09	5,453.17	1,014.51	619.50	107,341.06	3,571.31
Patillas laterals and outlets.....	31.11								
Carite Dam.....	7,748.89	1,936.51	722.49	817.78	4,096.67	942.19	498.69	628.59	13.02
Carite Tunnel.....	3,965.16	479.97	271.43	158.97	85.50	51.24			
Carite water power.....	3,843.44	205.40	162.70	4.10	17.00	4.40	4.28	12,880.20	24.86
Guamani Canals.....	2,039.04	562.52	60.15						
Toro Negro diversion.....	9,447.28	3,152.32	2,065.49	11.55	298.00	484.36	3.40		
Guayabal Dam.....	9,509.49	1,629.32	1,281.74	374.79	698.72	1,759.57	2.95	27,138.50	1,441.18
Guayabal lateral canals and outlets.....	21.50						1,357.27	993.33	
Juana Diaz Canal and Coamo Dam.....	6,392.63	1,817.27	1,250.59	2,065.56	252.84	263.68			
General expenses.....	41,543.74	9,845.73	15,879.17	103.95		1,907.40	20,761.72		33.66
Total expenditures to June 30, 1911.....	131,658.12	26,646.37	25,694.95	7,352.89	62,780.00	9,704.20	23,488.70	304,087.15	10,305.79
Quarter ending Sept. 30, 1910.....	9,042.84	2,308.64	1,300.38	301.99	23,104.69	2,040.93	559.04	35,521.58	3,040.03
Quarter ending Dec. 31, 1910.....	16,215.33	2,388.04	1,986.17	243.23	19,773.79	1,555.75	2,112.74	32,594.76	7,557.56
Quarter ending Mar. 31, 1911.....	13,726.32	3,250.00	1,888.99	349.74	5,118.34	1,519.37	3,081.92	36,245.84	1,722.65
Quarter ending June 30, 1911.....	21,178.76	2,312.93	2,376.40	142.50	3,139.85	200.12	1,792.76	145,731.01	102.98
Total fiscal year 1910-11.....	60,163.25	10,250.61	7,560.94	1,037.46	51,226.67	5,316.17	7,546.46	250,093.19	13,323.22
Total to May 31, 1911.....	124,709.19	25,963.27	24,753.19	7,248.94	60,073.43	9,702.40	22,314.81	296,316.51	16,305.79
Total for June, 1911.....	6,948.93	686.10	941.76	103.95	2,707.17	1.80	1,173.89	7,770.64	.....

	Supplies.	Cement.	Steel and Iron.	Administration labor.	Dwellings at Guayana.	Interest on bonds.	Office building.	Real estate other than right of way.	Total.
Patillas Dam.....	\$2,543.99	\$27.10	\$1,935.07	\$14,300.61				\$300.00	\$264,166.92
Patillas Canal.....	1,983.32	15,377.03	7,573.11	8,696.79					190,807.07
Patillas laterals and outlets.....	36.50								87.70
Carlie Dam.....	1,147.75	10.62	389.76	8,545.27				425.00	27,923.23
Carlie Tunnel.....	228.36	10.62							18,160.59
Carlie water power.....	21.69								4,268.73
Guarani Canals.....	51.45								2,716.56
Toro Negro diversion.....	680.18	3,512.52	93.30						48,327.63
Guayabal Dam.....	727.14	6.25		3,201.00					21,478.62
Juana Diaz lateral canals and outlets.....									21.50
Juana Diaz Canal and Coamo Dam.....	404.40								12,446.97
General expenses.....	6,935.82	3.40	3.53		\$6,139.16	\$240,000.00	\$6,121.40		349,278.68
Total expenditures to June, 30, 1911.....	14,760.80	18,947.54	9,994.77	34,743.67	6,139.16	240,000.00	6,121.40	1,225.00	939,654.20
Quarter ending Sept. 30, 1910.....	1,290.71	6,698.72	\$2.50				96.69		86,377.74
Quarter ending Dec. 31, 1910.....	655.00	3,522.77	3,660.80			60,000.00	5,400.90		157,666.84
Quarter ending Mar. 31, 1911.....	1,540.53	1,139.16	1,554.16		49.63		68.91	425.00	70,689.56
Quarter ending June 30, 1911.....	3,358.86	116.34	933.53	34,743.67	716.69		267.48	800.00	217,934.88
Total fiscal year 1910-11.....	6,845.10	10,476.99	6,250.99	34,743.67	766.32	60,000.00	5,833.98	1,225.00	532,669.02
Total to May 31, 1911.....	12,200.52	18,916.12	9,999.59	18,171.12	5,752.60	240,000.00	5,936.72	1,225.00	899,559.20
Total for June, 1911.....	2,560.37	31.42	25.18	16,572.55	386.56		184.68		40,065.00

Balance on June 30, 1911, \$2,216,681.43.

Including all vouchers up to and including No. 3510, except Nos. 1763, 1792, 2759, 2872, 2927, 2935, 2936, 2972, 3004, 3009, 3048, 3085, 3098 to 3100, 3120, 3144, 3166, 3213, 3214, 3226, 3242, 3243, 3255, 3267, 3269 to 3277, 3300, 3322, 3324, 3325, 3333, 3348, 3354, 3359, 3365, 3368, 3374 to 3377, 3379 to 3383, 3391, 3406, 3421, 3422, 3439, 3457, 3458, 3477, 3491, 3499, 3501 to 3504.



APPENDIX V.

REPORT OF THE COMMISSIONER OF EDUCATION.

DEPARTMENT OF EDUCATION,
OFFICE OF THE COMMISSIONER,
San Juan, P. R., August 10, 1911.

SIR: I have the honor to submit herewith my annual report for the fiscal year ended June 30, 1911.

The statistical tables presented cover the fiscal year only, but, in accordance with custom and the instructions of the Secretary of War, in the text are treated matters of educational interest to the date of the submittal of the report.

In further conformity with such instructions, I have the honor to present herewith a summary of statistics of public education in Porto Rico, following the definite questions asked.

Summary of statistics for the school year 1910-11.

Number of different pupils actually enrolled in all schools, including special schools:

White—	
Males.....	64, 675
Females.....	45, 142
Total.....	109, 817
Colored—	
Males.....	20, 812
Females.....	14, 896
Total.....	35, 708
White and colored—	
Males.....	85, 487
Females.....	60, 038
Total.....	145, 525
Number of different pupils enrolled during the year:	
(a) In secondary schools (normal and agricultural departments of the university, high and continuation schools).....	1, 026
(b) In common schools.....	128, 453
(c) In special schools (night schools, kindergartens, and charitable and correctional institutions).....	15, 528
Average daily attendance for the school year of 175 days (in night schools 136 days).....	103, 102
Average daily enrollment for the school year of 175 days (in night schools 136 days).....	113, 008
Number of buildings in use for schools during the year (town, 163; rural, 879).....	1, 042
Estimated value of all insular school buildings ¹	\$759, 414. 51
Rental value of other buildings.....	\$67, 977. 72

¹ Including entire expenditure made by the insular government under direction of the department of education in connection with the acquisition of property and with the erection of school buildings since the establishment of civil government.

Number of different teachers employed in the common schools at the end of the year:

White—	
Males.....	772
Females.....	675
Total.....	1,447
Colored—	
Males.....	114
Females.....	104
Total.....	218
White and colored—	
Males.....	886
Females.....	779
Total.....	1,665
Number of different teachers employed in secondary schools at the end of the year ¹	72
Number of different teachers employed in special schools at the end of the year ²	255
Monthly salary of teachers as fixed by law during the year 1909-10:	
Rural teachers—	
First class.....	\$40
Second class.....	\$35
Third class.....	\$30
Graded teachers—	
First class.....	\$55
Second class.....	\$50
Third class.....	\$45
English graded teachers—	
First class.....	\$60
Second class.....	\$55
Third class.....	\$50
Principal teachers—	
First class.....	\$80
Second class.....	\$75
Third class.....	\$70
Teachers of English and special-work teachers.....	\$75
Continuation teachers.....	\$83.33
To which amounts were added allowances for house rent as follows:	
Rural teachers..... Not less than \$3 nor more than \$8	
Graded teachers..... Not less than \$7 nor more than \$15	
English graded and principal teachers..... Not less than \$10 nor more than \$15	
Total expenditures for school purposes, 1910-11:	
By Insular Government.....	\$878,635.00
By local government.....	\$403,691.57

It has been the aim of the department of education, during the four years of my incumbency as commissioner, to accomplish the following results:

First. To provide instruction in the branches comprising a common-school education to all the children of school age in the island, this instruction to be both in English and in Spanish.

Second. To provide facilities for instruction in agriculture to the largest possible number of the pupils of suitable age.

Third. To introduce the subjects of manual training and domestic science into all the high and graded schools.

Fourth. To establish secondary schools at a sufficient number of points throughout the island to meet the needs of the people.

Fifth. To establish trade schools throughout the island.

The foregoing aims have been realized to a varying degree, yet a reasonable degree of progress has been made in each.

¹Seventeen of these are duplicates.

²Two hundred and thirty-seven of these are night-school teachers and are duplicates.

The average daily attendance, perhaps the more vital of all general schools statistics, for the school year 1906-7, the year preceding the first of my term of office, was 44,218. As shown by the table given above, it was for the past year 103,102, or an increase of 133 per cent. This increase in common-school attendance during the last four years seems all the more striking from a comparison of the actual daily attendance with the schools at the beginning of the American occupation and at the end of the first nine years, i. e., in the school year 1906-7.

At the former date mentioned the attendance was 18,243; at the latter, as has been stated, it was 44,218, giving an increase for the nine years, roughly, of 25,000. During the last four years the actual numerical increase has been nearly 60,000, or more than double that of the preceding nine years. Of the 103,000 in daily attendance—the total enrollment for the past year was 145,525—at least 100,000 are in grades below the high schools and are doing work essential to good citizenship in any land which boasts of a democratic form of government.

For reasons which have been hard to overcome and which have largely to do with legislative appropriation, progress during the past quadrennium in the extension of agricultural education has been less marked. An attempt to secure adequate appropriations for the establishment of a system of elementary agricultural schools throughout the island failed. At present, however, the more than 80,000 pupils enrolled in the rural schools of the island are receiving instruction in nature study, which is essentially elementary agriculture, carried on in connection with the school gardens which form a common adjunct to the rural schools. In addition to this, nearly 2,000 pupils, mostly in the graded schools, are receiving definite instruction in scientific agriculture under the tutelage of special teachers. For the coming school year a larger number of instructors in agriculture has been provided in the budget, and at least double the present number of pupils receiving special instruction in the subject can be provided for. As properly qualified teachers can be secured, provision for agricultural instruction should be made in each municipality of the island.

At the time of my arrival on the island, four years ago, no provision whatsoever was made for any form of manual instruction in any of the public schools of the island. A system of trade schools situated in the larger cities had been in existence, but the Insular Legislature failed to appropriate for their future support and they were suppressed with the school year 1906-7. All attempts on my part to secure special appropriation for the establishment of manual instruction have failed, and what has been accomplished has been brought about through the use of the general funds of the department. In this way some form of manual instruction has been provided in nine municipalities of the island. Although for the coming year the number will be increased to 20, even this provision is entirely inadequate. The public-school system of Porto Rico can never become what it should until agricultural and manual instruction are given the proper emphasis.

In no other phase of educational work has development been so rapid during recent years as in that of secondary instruction. For the school year 1906-7 there were enrolled in the secondary schools of the island 316 pupils; for the past year 1,144, or an increase of 262 per cent.

In each of the 15 such schools some form of manual instruction will for the coming school year be offered, and in a large majority of the schools courses in both wood-working and domestic economy will be given. Those secondary schools which offer the full four-year course send their graduates on certificates to many of the best colleges and universities in the United States.

The establishment of trade schools under the auspices of the department of education is something for the future, though I hope for the immediate future. The Porto Rican people are as a class skillful and adept in the constructive arts, and the island is in need of skilled citizens and mechanics. It is possible that through placing the College of Mechanic Arts of the University of Porto Rico on a proper basis this need can be partially taken care of. However, it is my belief that the legislature should make at the earliest possible moment adequate provision for the establishment of a system of trade schools under the department of education.

In closing this letter of transmittal, I wish to express my sincerest appreciation of the valiant services rendered the cause of education in the island by the members of the office force of the department, and especially of the invaluable services of the assistant commissioner, Mr. F. E. Libby.

Respectfully,

E. G. DEXTER,
Commissioner of Education.

The GOVERNOR OF PORTO RICO,
San Juan, P. R.

RÉSUMÉ OF THE ORGANIZATION OF PUBLIC EDUCATION IN PORTO RICO.

The organic act for Porto Rico provides:

"That the commissioner of education shall superintend public instruction throughout Porto Rico, and all disbursements on account thereof must be approved by him, and he shall perform such other duties as may be prescribed by law, and make such reports through the governor as may be required by the Commissioner of Education for the United States, which shall annually be transmitted to Congress."

Beginning with the legislative session of 1900, school laws have been passed and from time to time amended, the present organization being, briefly, as follows:

The commissioner of education, appointed for a term of four years (or at the pleasure of the President), is at the head of the department of education, with full power of appointment over all the subordinates in the department, with the exception of certain classes of teachers as hereinafter set forth. He is empowered to determine the course of study, the length of the school year (within limitations prescribed by law), and the length of the school day. He is in charge of the examination and certification of teachers, and no expenditures of public moneys for school purposes, either on the part of the school boards or of any subordinates in the department, can be made without his approval. He is a member of the Executive Council—the upper house of the legislature—and is ex officio president of the University of Porto Rico and of the trustees of the Insular Library.

Aside from the teaching force, the personnel of the department consists of the following officials: Assistant commissioner of education, secretary of the department, chief of the division of property and accounts, chief of the division of school-board accounts, 3 general superintendents of schools, and 40 supervising principals, each in charge of a district of the island. In addition, there are the private secretary to the commissioner, and other clerical help to the number of 12.

The assistant commissioner is the head of the division of supervision, and has all the powers of the commissioner during the absence of the latter from the island. The secretary is the chief of the division of records, and officially countersigns all teachers' certificates and other papers of record issued by the department. The chief of the division of property and accounts is custodian of all the property belonging to the department and is charged with keeping the salary list thereof. The chief of the division of school-board accounts forms the direct point of contact between the department and the school boards of the island.

The island of Porto Rico contains 66 units of political organization, known as "municipalities." Within each of these is elected a school board consisting of three members. Vacancies in these school boards caused by resignation, death, or incapacity are filled by the commissioner of education, the law requiring that appointments to vacancies be made from the same political party to which the previous member belonged. School boards have charge of all buildings occupied by the common schools (not high schools), employ the janitors, and pay the house rent of the teachers. They have the power to hold title to property, and may, under certain legal restrictions, negotiate loans. They may, with the approval of the commissioner of education, as may also the supervising principals, dismiss pupils from the schools, and may suspend teachers pending the action of the commissioner. They must submit annually, three months before the beginning of the school year, to the commissioner of education for his approval, a list of teachers, properly qualified, whom they wish to elect to positions in their school system, and after the approval of the commissioner may elect such teachers. School boards submit to the commissioner of education, previous to the beginning of each fiscal year, a detailed statement of their desired expenditures for that year, and the approval of such a budget by the commissioner is the warrant for the expenditure of the school funds as thus set forth. Subsequent transfers of funds from one subhead to another within the budget necessitates separate approval.

The teachers of the island are divided into the following classes:

First. Rural teachers. These are in charge of the ungraded schools, for the most part in the rural districts, and receive salaries as follows: Rural teachers of the first class, \$40 per school month; of the second class, \$35 per school month; and of the third class, \$30 per school month. Persons entering the corps of rural teachers must remain three years in the third class, at the end of which period they are promoted to second class if their work has been satisfactory. They may not be promoted from second class to first class until after five years of successful experience as teachers, including the three years passed as third-class teachers. Rural teachers receive a monthly allowance in lieu of house rent, varying from \$3 to \$8 per month.

Second. Graded teachers. These teachers are in charge of the graded schools in the cities and smaller centers of population. They are divided into Spanish graded

teachers and English graded teachers, although the former class is rapidly decreasing in number and doubtless within a few years will no longer exist. The academic examination for both of these classes of teachers is the same, promotion to the English graded class being through a special examination given by one of the general superintendents or a high official in the department, to determine whether or not the candidate is capable of teaching successfully all the subjects of the common-school curriculum, using the English language as the medium of instruction. When such an examination is passed an additional compensation of \$5 per school month is received. In addition to the classification of graded teachers into English graded and Spanish graded teachers, they are classified for purposes of payment, as are the rural teachers, into graded teachers of first, second, and third class. Graded teachers of the first class receive a monthly salary of \$55; those of the second class, of \$50; and those of the third class, of \$45; in each instance with the \$5 additional to those who are certified to teach in English. Still, in addition to the compensation mentioned, comes a payment by the school board in lieu of house rent varying from \$8 to \$20 per school month.

These two classes of teachers—the rural and graded—comprise the great mass of teachers in the common schools of the island. They are elected by the school boards of the various municipalities from lists submitted to the commissioner of education for his approval, as already stated. The following classes of teachers are appointed directly by the commissioner without intervention by the school boards:

First. Teachers of English. These are nearly all Americans, the great proportion graduates of colleges and normal schools in the United States. In the early years of the American occupation they were, as the name of the class would imply, teachers of English assigned to the various graded-school systems, going about from room to room giving instruction in the English language. By this plan the pupils received an hour or two of special instruction in English each day, but since all the other subjects of the curriculum were being taught in Spanish but slight progress seems to have been made in the acquisition of the English language. Consequently the plan has been modified, and at present teachers of English serve as grade teachers in the higher grades of the school system, giving instruction in all the subjects of the grade to which they are assigned, except instruction in the Spanish language. The law makes it necessary that at least one teacher of English be assigned to each municipality of the island having a graded-school system, and this under present conditions means every municipality of the island. In the larger cities a considerable number of teachers of English are in service, the total number provided for by law for the present school year being 112. The salary is \$75 per school month, without allowance for house rent.

Second. Special teachers in continuation schools. The continuation schools of the island, as explained later in this report, are special manual training and trade schools, established in 12 municipalities of the island. In each continuation school are at least two teachers, one a specialist in manual training, the other a specialist in domestic science, and each able to give the academic and scientific subjects of the first two years of the high-school course, so far as time is found for these subjects in addition to that required for manual training and domestic-science work. Special teachers in continuation schools receive a salary of \$83.33 per school month. The budget for the coming fiscal year provides for 20 such teachers.

Third. Special teachers. This class comprises teachers of music and art and kindergarten teachers. Such teachers are assigned only to the larger towns of the island. The budget provides for 16 teachers of this class, at a salary of \$75 per school month.

Fourth. Agricultural teachers. Teachers of this class are assigned to the elementary agricultural schools maintained by the department at various points throughout the island. They will receive for the year 1911-12 a salary of \$60 per calendar month, being the only class of teachers in the employ of the Government and under pay by the Government for the entire 12 months of the calendar year.

Fifth. High-school teachers. This class of teachers includes the faculties of the high schools of the island. The salaries vary from \$750 to \$1,500 per school year.

The island is at present divided for purposes of school administration into 40 districts. These districts are divided into three classes:

First. Municipalities having more than 100 schools.

Second. Municipalities having between 50 and 99 schools.

Third. Municipalities or groups of municipalities containing less than 50 schools.

There are at present of the first class, 2; of the second class, 3; and of the third class, 35. The school law provides for an automatic increase in the number of districts, since no district of the third class may contain more than 50 schools. The immediate representative of the commissioner of education in each of the school districts is the supervising principal. In districts of the first class this officer receives a salary of

\$1,500, with an allowance of \$240 for house and office rent, and in districts of the second class \$1,400, with the same allowance for rent. In districts of the third class the salary is \$1,200, with the same allowance for rent and with an extra allowance of \$200 for traveling expenses in districts of more than one municipality. Although with no vote in the school-board meetings, the supervising principal must, by law, be cited to all such meetings. In addition, he performs any duties assigned to him by the commissioner and is required by law to present an annual report covering the work of his district. He has an office adequately equipped with furniture and appliances in keeping with the dignity and importance of the position which he holds and maintains definite office hours. The greater part of his time is, however, spent in visiting the schools of his district, and toward the teachers he maintains the position of helper and adviser rather than that of mere critic and spy. At the end of each school month he makes a report to the office of the commissioner on each of the visits made during the month.

RURAL SCHOOLS.

The rural schools are by far the most numerous and perhaps the most important factor in the general uplift of the people. With few exceptions they are located in the country districts wherever needed and funds are available for their maintenance, and are often reached by long, hard climbs up the mountain trails. During the school year 1910-11, 1,648 of these schools were maintained, counting as two schools each school building where separate groups of pupils attend in the morning and in the afternoon. Although the number of rural schools equipped with modern furniture and appliances is increasing year by year, still not a few remind one of the primitive red schoolhouse of New England, with its tables and backless benches. The rural schoolhouses vary greatly in their style of architecture. Some are simply thatched-roof structures of the simplest native construction, while others are substantial cement buildings. Only a comparatively small proportion of the buildings occupied by the rural schools have been constructed by the government, especially for school purposes, the remainder being rented buildings. In no instance, however, is the same structure used for school and residence purposes. At present 854 separate buildings are used for rural school purposes, in addition to the 207 graded school buildings. In nearly every instance the surroundings of the rural school buildings have been beautified through the planting of trees, the maintenance of school gardens, and in every other possible way. This work is done almost entirely by the pupils themselves, and is largely inspired by the department of education through offering annually a diploma to the school in each of the 40 separate school districts which has done most during the year to beautify its surroundings. In fact as one journeys through the island the most attractive spots in the landscape are usually the school buildings with their attractive gardens and the Stars and Stripes floating above. Considering the fact that at the time of the American occupation there was but one building within the island used exclusively for school purposes, the progress which has been made is little short of marvelous. To-day the 1,061 buildings used exclusively for school purposes means that there is one such structure for each 3.4 square miles throughout the island. The United States Commissioner of Education states in his report for 1910 that there are within the United States 266,026 buildings used as schoolhouses, making one schoolhouse for each 13.1 square miles of territory in the United States. Only for a very few separate States of the United States is the territory tributary to a schoolhouse so small as for Porto Rico, and those States are among the most thickly populated of the northeastern tier. When we consider, however, the number of school buildings compared with the population, the showing is not so favorable for Porto Rico, and serves to emphasize the density of our population and the need for further school extension. Based upon the population for the island of the last census—that is, 1,118,012—we have one school building for each 1,053 of the population, while for the United States there is one school building for each 345 inhabitants. However, if another decade shows the same progress in the extension of schools in Porto Rico as has the last the story will be different.

The course of study for the rural schools covers a six-year period, although not all the rural schools have students in all those classes, as is shown by the following table:

Rural schools.

1 grade.....	763
2 grades.....	519
3 grades.....	326

4 grades.....	31
5 grades.....	3
Total.....	1,642

Up to the year 1907-8 none of the rural schools of the island carried its pupils beyond the third year. Conditions are, however, rapidly changing and it seems probable that within a few years no one of the schools of this class will be offering less than a full six-year course. Instruction in English in the rural schools will be treated under a separate heading later in this report.

The course of study for the rural schools differs from that of the graded schools of the better systems in the United States only as is necessitated by the restrictions of a single teacher with the task of covering the work for a number of separate grades.

First grade.—In this grade no instruction in English is given, it being the only grade in any of the schools of the island in which such instruction is omitted. It is thought best, however, with the children of the rural schools to make some little academic progress in the spoken language with the language of common speech—that is, the Spanish language—before attempting to master a foreign tongue. In the Spanish language two books are used—*Cartilla de Arnold* and *Libro Primero*. For number work *Aritmética Elemental* is used. Nature study is taught throughout the year, largely in connection with the work in the school garden.

Second grade.—In this grade work in English is begun, several different primers being used. In the Spanish language the *Libro Primero* is continued, and in number work the *Aritmética Elemental*. Nature study is continued.

Third grade.—In this grade in English, the first book of the Reimold series is made use of together with other selected first readers. In the Spanish language, *Libro Segundo* is followed. In arithmetic, Milne's *Aritmética Elemental* is used. With this year's work the nature study has gradually merged itself into more specific work in agriculture, always taken in connection with the maintenance of the school garden.

Fourth grade.—In English, Reimold's second book is made use of, and also other second readers are supplied. In Spanish, *Rudimentos Montgomery*. In arithmetic, Milne's *Aritmética Elemental* is continued. With this year the study of geography is begun, using Frye's *Geografía Elemental*. This replaces the nature study of the preceding grades.

Fifth grade.—In the English work of this year Flounder's *Language and Grammar* is used, as well as the third book of the New Century series and of the Heart of Oak series. In Spanish, the *Libro Tercero de Lectura* and *Los Primeros Pasos* in Castellano. With this year Dodge's *Elementary Geography* is begun, the first text in this subject in English, and Milne's *Elements of Arithmetic*, also in English. Two additional subjects are commenced in the fifth grade: History, using McMaster's *Primary History of the United States*, and physiology, using Blaisdell's *Book of Health*.

Sixth grade.—In English, the first book of the Mother Tongue series is made use of, as are also various readers suitable to the grade. In Spanish, several books are made use of: The Spanish reader by Loiseaux, another Spanish reader by Matzke, the *Compendio de Moral* by Juncos, and *Gramática Castellana* by Hernández. In geography, Dodge's *Elementary* book is continued, and in arithmetic, Wentworth's *Practical Arithmetic*. As a basis for the history work, *American Leaders and Heroes* is made use of, and in physiology, Ames's *Hygiene for the Tropics*.

Throughout the rural schools calisthenic exercises are daily insisted upon in accordance with the regulations issued by the department of education and found elsewhere in this report. At the conclusion of this course in the rural schools, pupils who find it possible to do so, enter the seventh grade of the graded schools without loss of time.

GRADED SCHOOLS.

Graded school systems are maintained in each of the 68 municipalities of the island. In each instance such systems are found in the principal center of population of the municipality, and in a considerable number of municipalities in the more populous barrios. The course of study of the graded schools covers the full 8 grades of the common-school course, although in a few municipalities no students have as yet reached the upper grades of the course, the number of municipalities in which the common-school curriculum is completed being 53. Students who complete the full 8-year course and pass an examination set by the department, which is uniform for the island, receive a common-school diploma. For the school year 1910-11 the number of candidates passing this examination was 967. The number of persons receiving a common-school diploma has increased very rapidly during recent years, as is shown by the following table:

Common-school diplomas issued.

School year:	Pupils.	School year:	Pupils.
1902-3.....	44	1907-8.....	467
1903-4.....	29	1908-9.....	651
1904-5.....	79	1909-10.....	707
1905-6.....	212	1910-11.....	967
1906-7.....	213		

Persons from the United States and other countries visiting the graded schools of the island are impressed with the favorable conditions under which the work is being carried on. The buildings, mostly of a modified Spanish type of architecture and nearly all constructed of cement, are pleasing in appearance, well lighted and ventilated. With the climatic conditions prevailing in Porto Rico the problem of heating is entirely eliminated, since no artificial heating appliances are in use anywhere in the island. The problems, too, of heating and ventilation are reduced to a minimum through the prevailing custom of constructing buildings with windows extending practically from the ceiling to the floor. These windows are entirely without glass and are open throughout the school session, except when occasional showers arise, making it necessary to close the shutters. The ceilings in all schoolrooms are high, usually between 12 and 14 feet from the floor, all of which conditions make for perfect ventilation. In fact more healthful surroundings in school work could hardly be found than those enjoyed by the graded-school pupils in Porto Rico. Almost without exception the school equipment is as complete and perfect as can be found anywhere. Adjustable desks of modern type of construction are used for the pupils, the teachers are provided with adequate desks, the blackboards are in many instances of slate and ample in amount, while charts, maps, and globes are provided as needed. Great pride is taken both by teachers and pupils in schoolroom decoration, and classrooms are rare in which framed portraits of Washington, Lincoln, or some of the more recent Presidents of the United States are not to be found, and frequently well-selected engravings or other type of pictures find places on the walls. The graded-school buildings are usually named after some prominent personage, the names of Washington, Jefferson, Lincoln, McKinley, and Roosevelt, as well as those of many other prominent Americans being in use. In some instances schools are named after Porto Rican patriots, but in no case has the name of a living Porto Rican still in active political life been approved for this purpose by the department of education. Among the more pretentious graded-school buildings of the island are the Jefferson School of Arecibo, with 22 rooms; the San Juan Public School No. 1, with 21 rooms; the Caguas Public School, with 16 rooms, and the Roosevelt and McKinley schools of Ponce, each with 12 rooms.

The course of study for the graded schools is quite abreast that of the best public-school systems in the United States. In fact, in not a few instances pupils have removed to the States after having completed in part the graded-school system of the island and have entered grades in advance of those in which they were enrolled while here. In addition, moreover, to the academic accomplishments required by equivalent grades in the United States, the pupils from the Porto Rican schools were bilingual, having approximately equal proficiency in the Spanish and English languages.

First grade.—In English work in the first grade the Aldine Primer, the Spanish-American Primer, and other books of a similar grade are made use of. No work is given in this grade in the Spanish language, it being believed that it is better that the children begin but one language in a single year, and English is introduced in place of Spanish. This is the only grade in the entire public-school system of the island in which Spanish is not taught. In number work Milne's Elements of Arithmetic is followed, the book being in the hands of the teacher only.

Second grade.—In this grade the Aldine First Reader, the Spanish-American First Reader, and the first book of the Reimold series of readers are used. In the Spanish language text the Cartilla de Arnold and the Libro Primero are used. In number work Milne's Elements of Arithmetic is continued.

Third grade.—In English the second book of the Reimold series, the first book of the New Century series, and the Spanish-American Second Reader are used; in Spanish Libro Primero and Libro Segundo; in arithmetic the text is Milne's Elements of Arithmetic.

Fourth grade.—In English Hyde's Practical Lessons in English and the second volume of the New Century series are the texts. In Spanish Montgomery's Rudimentos de Historia is read. In arithmetic the use of Milne's Elements of Arithmetic

is continued. With this year the study of geography is begun, use being made of Frye's *Geografía Elemental*.

Fifth grade.—In English the texts are Flounder's *Language and Grammar*, the third book in the New Century series, and the *Heart of Oak* No. 3. *Libro Tercero de Lectura* and *Los Primeros Pasos en Castellano* are the texts in Spanish. In arithmetic Milne's *Elements* are still used, and in Geography Dodge's *Elementary Geography*. With this year two new subjects are introduced—physiology, with *Good Health* as a text, and history, using McMaster's *Primary History*.

Sixth grade.—In English the *Mother Tongue* is made use of and the *Standard Fourth Reader*. In Spanish, Spanish readers by Loiseaux and Matzke, as well as the *Compendio de Moral* by Juncos and *Gramática Castellana* by Hernández. In arithmetic Smith's *Intermediate* text is used. In geography Dodge's *Elementary Geography* is continued. In physiology Ames's *Hygiene for the Tropics* is studied, and in history *American Leaders* and *Heroes* is read.

Seventh grade.—In English Hyde's *Practical Lessons in English* No. 2, the *Jones's Fourth Reader*, the *Standard Fourth Reader*, and the fourth book of the *Heart of Oak* series are all used. In Spanish *Libro Cuarto de Lectura* and *Gramática Castellana* by Hernández are studied, and *María*, a novel by Jorge Isaacs, is read. In arithmetic Smith's *advanced* book is studied. In geography Dodge's *Advanced Geography* in physiology the *Body and Its Defenses*, and in history the *Leading Facts of American History* are studied.

Eighth grade.—The *Guidebook to English* No. 2 and the *Standard Fifth Reader* form the basis for the English study. In Spanish the study of *Gramática Castellana* is continued, and *Antología Puertorriqueña*, *El Capitán Veneno*, and *Musa Bilingüe* are read. In arithmetic Smith's *Advanced Arithmetic* is the text, and in geography the use of Dodge's *Advanced Geography* is continued. The history study is based upon the *Leading Facts of American History*, while in physiology Krohn's *Physiology* is used.

In a considerable number of the larger towns of the island instruction is given to pupils in the upper grades in manual training and domestic science, though not in a sufficient number of towns to make it possible as yet to include these subjects in the required courses for these grades. Since the examination at the close of the eighth grade—based upon which the common-school diploma is granted, is uniform for all the schools of the island, it is plain that no subjects can be required for that diploma which are not offered in all the schools. At an early date it is hoped that the manual subjects will have been so widely introduced as to make it possible to demand them for the common-school diploma.

SECONDARY SCHOOLS.

High schools.—The three fully organized high schools with four-year courses at San Juan, Ponce, and Mayaguez have been in successful operation during the past year. It was my privilege to attend the graduation exercises at all three places this year. These exercises proved to be highly creditable, and the interest of the general public in favor of our high schools was made manifest by the large audiences at each place.

In each of these three high schools is to be found a fully equipped commercial department in addition to the regular classical and scientific courses. They have courses equivalent to the moderately well-equipped high schools of the United States, and their graduates go to any college or university in the United States without difficulty in entrance.

No student is admitted to any of the high schools of the island who has not completed the eighth year of work in the graded schools or its equivalent in a private school or under special tutors.

The requirements for graduation from the high schools are uniform, as is the course of study. To graduate from the four-year course a student must have attained 16 units of credit, 1 unit being the credit received in the pursuance of a study having five recitations per week for a school year. In the case of subjects with laboratory or shop work, two or three hours' work is considered the equivalent of a recitation hour.

Of the 16 units required for graduation, 4 must be in the English language, 2 in either Spanish, Latin, or French, 2 in history, and 1 in science. The remaining 5 units may be chosen, under the direction of the principal, from the various elective subjects offered.

The course of study offers a sufficiently broad range for those preparing for college or seeking a foundation for business life.

Considerable freedom of election is permitted within prescribed lines.

The course of study is as follows:

Subject.	First year.	Second year.	Third year.	Fourth year.
English.....	Composition and rhetoric, classics.	Composition and rhetoric, classics.	English literature, composition, classics.	American literature, composition, classics.
Modern languages..	Spanish, rhetoric, composition, classics.	Spanish, rhetoric, composition, classics.	Spanish composition, classics; French grammar, classics.	Spanish literature, composition, classics; French composition, classics.
Latin.....	Beginner's Latin book gradation.	Cæsar and prose..	Cicero and prose....	Virgil and prosody.
History.....	Ancient.....	Mediæval.....	English.....	American, and civics.
Mathematics.....	Algebra.....	Plane geometry...	Solid geometry $\frac{1}{2}$, algebra $\frac{1}{2}$.	Trigonometry $\frac{1}{2}$, advanced algebra $\frac{1}{2}$.
Science.....	Physiology or botany.	Botany or zoology.	Physics or chemistry	Chemistry or physics
Commercial.....		Bookkeeping.....	Stenography, typewriting, bookkeeping, commercial correspondence.	Stenography, typewriting, commercial law and arithmetic.
Manual training....	Bench work, sewing, mechanical or freehand drawing.	Sewing and millinery, mechanical or freehand drawing.	Cooking.....	Home economics and sanitation.

The requirements for entrance to the commercial courses are the same as for the other courses, but the time required to complete them is but two years, at the end of which time a certificate is granted. The courses include all the subjects necessary to preparation for the work of a stenographer, typewriter, and bookkeeper. The commercial certificate is granted to those completing the following work:

First year.

English for ninth grade.
Spanish for ninth grade.
Bookkeeping.
Stenography.
Typewriting.

Second year.

English for tenth grade.
Spanish for tenth grade.
Commercial law and business arithmetic.
Bookkeeping, typewriting.
Stenography.

The Central High School at San Juan, never having been provided by legislative appropriation with adequate quarters, is at present occupying what has been known as "Las Palmas Hotel" in Santurce. The building is beautifully situated, with large and attractive grounds, and answers very well the purpose for which it is being used. The instructional force of the school consists of a principal and nine assistants, including the special instructors in music, drawing, and domestic science. The last-named department is well equipped for the present needs of the school. The enrollment for this year is 140.

A literary society, known as the "Sociedad Literaria de Cervantes," is maintained by the student body and holds regular monthly meetings, contributing in an important way to the social life of the school.

The Ponce High School, with an enrollment of 236, is the largest in Porto Rico. It provides a four years' course, either classical or scientific, which enables its graduates to enter the best colleges and universities of the States without examination, a two-years' commercial course, and courses for teachers under the supervision of the normal department of the University of Porto Rico. At the last commencement, the sixth of the school, 14 students graduated from the four years' course and 10 from the commercial. The normal students take their diplomas from the normal department of the university and 33 received licenses to teach in the public schools of the island. Most of the graduates of the four years' course continue their studies in the north, and the school has representatives at Cornell, Syracuse, Wesleyan, University of Pennsylvania, Pennsylvania State, Stevens Institute, Wellesley, Woman's College of Baltimore, Swarthmore, Wilson, University of Louisiana, etc., at all of which institutions they enter on the certificate of the school. All graduates of the commercial course have secured positions, and most of them secure places before completing the course, so great is the demand.

The pupils maintain a literary and social society in which the work is mostly in Spanish and also a debating club in which the work is all in English, the club meetings being conducted according to Roberts' Rules of Order.

The Mayaguez High School is located in the Roosevelt Building. The school year of 1910-11 opened with an enrollment of 100 pupils. There is a faculty of five instructors which will be increased for the next year in order to meet the demand which the increase in enrollment will necessitate.

A literary society was formed during the year and athletics were taken up with great interest.

The graduating class consisted of nine members, one of whom was appointed as a cadet to the United States Military Academy at West Point.

During the past year 9th, 10th, and 11th grade work has been offered at Arecibo, and our budget for the year 1911-12 makes provision for a fully equipped high school at that place with four teachers.

CONTINUATION SCHOOLS.

The continuation schools of the island are only in their inception, the first having been established less than two years ago under authority of section 2 of the Codified School Laws, which reads in part as follows:

"(2) *Section 2.*—The commissioner of education is hereby authorized and directed to establish and maintain a system of free public schools in Porto Rico for the purpose of providing a liberal education to the children of school age, i. e., between the ages of 5 and 18 years; to establish higher institutions of learning, including colleges, universities, normal, industrial, mechanical, and high schools, together with such other educational agencies as said commissioner may find necessary and expedient in order to promote the educational development of the island. In addition to the rural and graded schools which shall constitute the regular common-school system, said commissioner is hereby authorized and directed to establish, maintain, and direct so far as the resources placed at his command will permit, such special schools as in his judgment are necessary to meet special educational needs, such as kindergarten schools, night schools, agricultural schools, professional and commercial schools, and schools in penal and charitable institutions, either under private or public management, where the same can be maintained in general harmony with the public-school system and in harmony with its general standards, * * * "

The continuation schools take the pupils at the completion of their common-school course—that is, after having received their eighth grade diploma—and carry them two years further in their educational career, the basis of the two years' study being manual training, domestic science, and sewing. At the end of this two-year period the pupils are prepared to go out with a fair knowledge of the practical side of life, or if they desire to do so they may enter the high schools of the island, receiving full credit toward high-school graduation for all the work done during their two years of continuation school attendance.

For the school year 1910-11, which is the first year for which special provision was made in the budget for continuation schools, these schools have little more than become organized without having received the proper equipment for the maintenance of the manual subjects. With the beginning of the school year 1911-12 each one of the 12 schools allotted will have benches and full manual training equipment for from 12 to 24 boys, domestic science equipment for an equal number of girls, as well as all the requisites for courses in sewing and other branches of household economy. The following towns have been selected as the locations of the continuation schools: Bayamon, Rio Grande, Humacao, Caguas, Guayama, Aibonito, Coamo, Yauco, San German, Aguadilla, Lares, Utuado, and Manati. In none of these towns has a separate building been erected for the use of the continuation school. They are, however, to be adequately housed in public-school buildings or in structures rented and fitted up for the purpose. The course of study for the first year of the continuation school comprises, for the boys, two daily periods in manual training, and, for the girls, a like number of periods in cooking and in sewing. The work in English consists of a daily period in composition and rhetoric and the reading of English classics. The work in Spanish, of one period per day, is based upon the Gramatica de la Lengua Castellana of the Royal Academy of Spain, while in connection with this several masterpieces of Spanish literature are read. In mathematics, algebra is taken as far as quadratics. In the course of study for the second year of the continuation schools the same amount of time is given to the practical studies of manual training and domestic economy. English and Spanish are continued. In mathematics, plane geometry is covered, together with a brief course in bookkeeping, especially adapted to commercial affairs.

The total enrollment for the high and continuation schools for 1910-11 was 905 as compared with 711 for the previous year. The average daily enrollment was 788 for the past year, and the average daily attendance, 738.

The 796 who were enrolled in the secondary schools on March 1, 1911, as compared with the 636 enrolled on the same date the year previous, were distributed, by age and sex, as follows:

Distribution, by age and sex, of pupils enrolled in high and continuation schools, March 1.

Ages.	1910				1911			
	Boys.	Girls.	Total.	Per cent at each age.	Boys.	Girls.	Total.	Per cent at each age.
Over 18 years.....	46	70	116	18.2	52	57	109	13.7
18 years.....	52	55	107	16.9	72	87	159	20.0
17 years.....	93	70	163	25.6	124	103	227	28.5
16 years.....	83	48	131	20.6	87	84	171	21.5
15 years.....	45	26	71	11.2	58	37	95	11.7
14 years.....	28	11	39	6.1	16	13	29	3.6
13 years.....	4	5	9	1.4	6	1	7	.9
12 years.....					1		1	.1
Total.....	351	285	636	100.0	414	382	796	100.0

The grades and sex of the secondary students are as follows:

Distribution, by grades and sex, of pupils enrolled in high and continuation schools, March 1.

Years.	1910			1911		
	Boys.	Girls.	Total.	Boys.	Girls.	Total.
Graduates and special students.....	5	23	28		3	3
Fourth year.....	16	9	25	26	6	32
Third year.....	27	11	38	47	19	66
Second year.....	88	53	141	101	78	179
First year.....	215	189	404	240	276	516
Total.....	351	285	636	414	382	796

AGRICULTURAL INSTRUCTION.

One of the main difficulties which has prevented more rapid extension of the work in agriculture has been the impossibility of securing teachers competent to give instruction in the subject. In the early days of the American school in Porto Rico there were 19 so-called agricultural schools scattered over the island. These schools were planned to combine instruction in agriculture with the ordinary instruction given in the rural schools. The results obtained were far from satisfactory, as it was not possible to differentiate these schools sufficiently from other rural schools, obtain competent teachers, and to secure pupils who by reason of age and physical development were fitted for agricultural labor. Thus the characteristic features of the rural school crowded out or reduced to trifling importance the special features of agricultural education for which the schools were established. My predecessor in his report for 1907 referred to the few remaining ones as "rural schools with gardens attached."

In light of the fact that the progress made in agricultural instruction since the establishment of the American school system was not as great as the requirements of an essentially agricultural country would seem to demand, a conference of all the teachers of agriculture was called in January, 1910, for the purpose of determining the best means of making the work more effective.

As a result of the discussions, the teachers of agriculture during the past year have not been placed in charge of schools, and have not been obliged to teach any branch other than their specialty. They have been assigned to different towns and have given instruction to all pupils enrolled in the graded schools who were old enough and who were physically able to benefit by such instruction.

Due to budgetary limitations, but five teachers of agriculture were appointed for the past year. These were assigned to the towns of Juana Diaz, Sabana Grande, Añasco, Utuado, and Toa Alta. According to reports received, a total of 1,663 pupils, an increase of almost 500 as compared with the preceding year, received practical and theoretical instruction in agriculture.

Generally speaking, pupils from the fourth grade on received instruction for four periods of 30 minutes each week on the theory of agriculture, and a practical class of one or two hours' duration once a week. The general outline of work by grades was as follows:

Grade 2.—General observation in vegetable and animal life. Vegetation as a whole. Difference between woody and soft stems. General uses of plants around school grounds. Animals, beneficial and harmful; la changa, el gusano blanco, the ant, the earth worm, the butterfly, the rat, the ruiseñor, the pitirre, the owl. Study of fruits: Size, form, taste, number of seeds, appearance in plants.

Practical: Individual flower gardens and vegetable plots. Hoeing, raking, watering, planting, cultivation of corn, peas, beans, gaudules.

Grade 3.—Observation and comparison of large plants: Palms, trees, shrubs, canes. Uses and value of palms, trees, etc., to the surroundings. Study of the variety of seeds. Insectivorous birds. Domestic animals, such as the cow, ox, horse, mule, pig, goat, turkey, and hen.

Practical: The same as for the second grade with the cultivation of okra, watermelon, pumpkin, and radish.

Grade 4.—Review of work in trees, etc., continuation of study of seeds; division of, covering, and number in fruit. Germination of smaller seeds, such as lettuce, tobacco, radishes, etc. Germination of larger seeds, such as beans, peas, okra, etc. Depth to plant different seeds. Experiments on corn and beans for growth. Effects of light on young plant. The first root—how grows. General idea of stems—upright, inclined, running. Introduction to soil study. River sands; kinds of gravel, red clay, vegetable matter decomposed; lime. Acquaintance with agricultural tools. Certain fibrous plants.

Practical: The same as for the third with preparation of tobacco beds and other small seeds. The making of useful articles from fibrous plants. Application of lime. Caring for trees and palms.

Grade 5.—Review on germination. Individual experiments. Roots: Uses to man and their functions. Most important medicinal roots. Osmosis. Principal woods of Porto Rico. Leaves: Uses to man; functions. The most important fibrous leaves of Porto Rico. Continuation of soil study. General properties of vegetable matter in soils. Weeds and how to kill them. Hand tools, kinds and uses. Manures. Porto Rican material for fertilizer. Ways of preparing and applying them.

Practical: General cultivation and planting of field crops and home vegetables. Preparation of manures and their application. Care of tools.

Grade 6.—Complete study of organs of nutrition and their functions. Movements of saps. Best time to cut wood. How trees grow in circumference. Age. Certain large trees of the world. Study of buds. Useful saps of Porto Rico. Continuation of study of soils. General tillage, proper and improper. Ploughs, cultivators, and simple machinery. Fertilizers: Tobacco stems, ashes, bones, blood, cotton-seed meal, salt, humus, guano.

Practical: Same as for the fifth grade with the making of handles, putting together plows and cultivators. Use of hand cultivators.

Grade 7.—Review of organs of nutrition. Study of underground stems. Useful saps. Certain indispensable soils and air foods for plants. Leguminous plants. Respiration, assimilation, sunlight. Excretory organs, rotation of crops. Some interesting examples of plant phenomena. Soils—organic and inorganic parts. Soils of the neighborhood. Adaptation of soils to certain crops. Porosity, cohesion, density. Water in soils. Review of tillage. Introduction to commercial fertilizers. Harvesting.

Practical: Continuation of sixth grade with road work, ditch making, repairing of fences, repairing of tools, plowing and cultivating.

Grade 8.—General review: Insight into simple organic chemistry; elementary soil physics; idea of bacteriology; important points of animal husbandry. Illustrated lectures on nitrogen, nitrates, potash, salts, phosphoric acids, lime, nitrification, denitrification. Temperature. Thermometers, rain gauges. Some natural ways of forecasting weather conditions. Leguminous plants of Porto Rico and their value in modern agriculture. Propagation of plants, cutting, grafting, budding. Flowers; pollination, pruning. Common insects, ways of destroying them. Farm bookkeeping.

Practical: All kinds of garden and field work. Conducting individual experiments with fertilizers, new varieties. Cementing, laying of gardens, application of insecticides. Attending of weather instruments. Pruning, budding, cutting, elementary rural mechanics.

In developing the practical side of agriculture, emphasis has been placed not only on the beautifying of the school surroundings, but also on the beautifying of the public plazas and the homes. In nature study, which is a required subject in all first, second, and third grades in the island, emphasis is laid on elementary agriculture and school

gardening. Flower gardens have been cultivated and cared for by the girls, while individual vegetable gardens occupied the attention of the boys. In some municipalities each pupil had a plot averaging about 10 by 10 feet, and such vegetables as tomatoes, lettuce, potatoes, corn, beets, peppers, beans, peas, gandules, okra, egg-plant, melons, etc., were raised. The fact that the girls in many instances made use of the pick and the shovel, the long-handled spade, and even the wheelbarrow, leaves no room for doubt as to the interest aroused.

The smaller children were taught to use only the lighter implements in the field work, such as hoes and rakes, but the larger ones built fences, laid paths, opened ditches, mixed fertilizer, and applied the manure and lime.

The proper value and full dignity of manual labor have been emphatically impressed on pupils and parents as well, and the small children and young men and women alike have not hesitated to soil their hands in the various field and garden operations intrusted to them.

In at least one town an agricultural exhibit was held toward the close of the school year. This exhibit was a complete success. The parents attended in such large numbers that many had to wait outside the building until there was room to enter, and even then many people came the day following, wishing to see the exhibits.

For the present school year 10 special teachers of agriculture are provided for in the budget, and these will receive pay for the 12 calendar months instead of for the 9 school months, as heretofore. At the present time these teachers are conducting summer schools in agriculture in the towns to which they are assigned, and pupils of the upper grades, teachers, and any others able to profit by the courses are allowed to enroll. These teachers are to hold conferences of a practical nature with the parents and farmers, and in every way possible arouse interest and enthusiasm on the part of the general public in favor of this phase of manual labor.

Wherever possible during this year, the teachers of agriculture will meet the rural teachers once a week for the purpose of giving them practical classes in agriculture and explaining the best methods to be used in teaching this subject to their pupils. All teachers and others who attended the insular fair saw what could be done with comparatively little labor and expense in the beautification of school grounds. The department was granted the use of a piece of marsh land adjoining the model rural school building, and this was converted into one of the beauty spots at the fair. The land was drained and artistically laid out in plots for flowers and vegetables. It was not an infrequent sight to see teachers with paper and pencil in hand making a sketch of the model school garden in order to carry out the ideas suggested in their own schools.

I firmly believe that training in agriculture is essential and adapted to the children of Porto Rico, and as soon as a sufficient number of competent teachers can be secured, it should be made obligatory in all the schools of the island.

INDUSTRIAL WORK FOR BOYS.

As has been stated elsewhere in this report, previous to the year 1907 there had been in operation a system of trade schools situated in the larger cities of the island. It is much to be regretted that the legislature of 1907 failed to make appropriations for the continuance of these schools, and as a consequence they were suppressed. It is possible that there were points for criticism in the organization and maintenance of these trade schools, but it is much to be regretted that through their discontinuance the island was left entirely without provision for any form of manual instruction in the public schools. This is particularly to be regretted in a country like Porto Rico, where there is much need for skilled artisans and workers in wood, iron, and other materials. The interest, however, of the legislators seems to run more largely along the lines of academic instruction; hence their suppression.

With no appropriation whatsoever specifically for the work in the manual arts in the public schools, it has not been possible to accomplish much along those lines. However, in some instances teachers have been found with special aptitude and bent for constructive work in wood and iron, and such teachers have been encouraged to devote time during the school hours to this work. Moreover, in this way hundreds of pupils throughout the island have been receiving instruction in woodworking and in the construction of various material out of such native products as bamboo, calabaza, and various fiber products.

At the insular fair there was a surprising display, especially from the rural school, of products of this kind. In many instances a real artistic ability was expressed in the objects constructed, and under better organized and more specific instruction it would seem that there is great economic possibility in the simple things constructed.

In addition to this semiofficial manual instruction, regular manual training shops are in operation in connection with the schools of nine towns with, roughly, 500 pupils receiving instruction. The work varies from clay modeling and whittling to regular bench work. In one town, Rio Piedras, the boys built a 2-room house for a carpenter shop and domestic-science room and made their own tables, besides other articles for the use of the school. In another town playground apparatus was built, repairs were made on school buildings, and a fence was constructed and put up in the plaza.

A further indication of the interest in this field of work is the fact that there are 48 students enrolled in the manual-training classes in the two summer institutes now in session (15 at Ponce and 33 at Rio Piedras).

From the indications here given it would seem that there is a sufficiently strong desire on the part of the people of Porto Rico to warrant more decided steps in this direction in the future. Such advance has been partly planned for in the new course of study for the continuation schools and will be prosecuted in lower grades wherever practicable. A special teacher experienced in teaching manual training will be assigned to each continuation school next year, and instruction in this work will be offered to as many boys of the graded schools as can be accommodated.

SEWING

As stated in my report for 1909-10, instruction in sewing was at that time offered in but one town of the island. The interest of parents and pupils was such that it was decided to offer work in sewing in as many towns as possible during the past year. As no provision was made in the budget for carrying on this phase of work, an appeal was made to the school boards, urging them wherever possible to provide the necessary equipment to establish the classes and to vote a small amount as compensation to the teachers. It gives me pleasure to state that the school boards responded in a way which was exceedingly encouraging, and as a result work in sewing was offered in 56 of the 66 towns of the island and 5,241 girls, or almost 76 per cent of those enrolled in the grades and schools in which sewing was offered, took advantage of the instruction. In each place where the work was started so many girls enrolled that it was necessary to divide them into two or three groups. Each group received two or three lessons of one and a half or two hours' duration each week. The groups met, as a rule, after regular school hours and on Saturday mornings. Wherever possible the services of regular day-school teachers, competent to teach sewing, were secured.

Needles, pins, thimbles, scissors, cotton paper for drafting, patterns and cotton, muslin and linen cloth were provided by the school boards in many instances, while in others the above equipment was supplied by either the pupils or parents or both.

The course of instruction in sewing was based on the one for the girls of the Philadelphia public schools and is as follows:

GRADE III—GROUPS 1-3.

Position.—The proper position of the body during sewing.

The correct method of using the thimble finger, the first finger, and the thumb of the right hand.

The proper position of the left hand for holding the work.

Drill.—Drill in the method of threading the needle.

Drill in the proper method of taking a stitch and of drawing the thread through the material.

Teach correct way of holding the scissors for cutting. Paper must be supplied for this purpose.

Sewing.—1. Hemming: (a) Turning the hem; (b) basting the hem; (c) sewing the hem.

Paper may first be used instead of muslin, to give the pupils practice in turning the hem with accuracy.

Teach the pupils how to begin basting, how to fasten the thread when beginning a hem, the slant of the stitch, and the direction of the needle in hemming.

Teach the method of fastening a new thread in the progress of the hem.

2. Overseaming: Overseaming on turned edges.

Teach how to fasten the thread in beginning this seam and how to fasten a new or a broken thread.

3. Overcasting: Overcast the raw edges of seams.

4. Cutting: Teach pupils to cut to a straight line.

Pupils who sew reasonably well may bring towels, wash rags, and similar articles to be hemmed.

GRADE III—GROUPS 4-6.

Special attention to be given to the proper use of thimble and scissors, to threading the needle, and to the direction of the needle in basting, hemming, and overseaming.

Sewing.—Running seam (unequal basting to be used for this seam).

Backstitch seam.

Backstitch and running seam.

Half backstitch seam.

The raw edges of all seams to be overcast.

Towels, napkins, etc., may be hemmed.

Sewing bags, pillow slips, oversleeves, iron holders, and bibs may be made.

Drafting.—Bibs and simple straight waists with strap over the armholes.

GRADE IV—GROUPS 1-3.

Review work of preceding grade.

Special attention to be given to the proper use of thimble and scissors, to threading of the needle, and to the direction of the needle in basting, hemming, and overseaming.

Sewing.—Reversible seam.

Plain fell sewed with running stitch, strengthened by occasional backstitch, finished with hemming.

Square patches.

Pillow slips, dust caps, penwipers, underwaists with seam over the arm may be made.

Books may be covered.

Four-hole buttons sewed on.

Drafting.—Yokes; underwaists with seam over the arm and under the arm; covers to fit books.

GRADE IV—GROUPS 4-6.

Review the principal seams previously taught, giving special attention to the plain fell.

Sewing.—Gathering: (a) Placing or stroking the gathers; (b) sewing the gathers on a band, using half backstitching, the band to be finished with hemming. The buttonhole stitch taught.

Darning.—(a) Stocking darning; (b) dress darning (straight line).

Making.—Plain aprons, children's dresses with yokes, children's aprons with waist and skirt, and underwaists with seam over and under the arm may be made.

Books may be covered; shoe buttons sewed on; worn garments may be mended.

Drafting.—Underwaists with under-arm and shoulder seams; drawers; children's aprons with waists and skirts; children's dresses with yokes.

GRADE V—GROUPS 1-6.

Review the principal seams previously taught.

Sewing.—Narrow hems and fells.

Tucks.

Stocking darning and angular dress darning.

French fell.

Angular patch.

Fine gathering, with band hemmed.

Buttonholes: (a) Cutting; (b) overcasting cut edges; (c) barring; (d) buttonhole stitch; (e) mending the thread.

Drawers, shoe bags, stocking bags, aprons, underwaists, and plain skirts may be made.

Drafting.—Drawers, underwaists with one dart and with spring to fit the hip; infants' night dresses.

GRADE VI—GROUPS 1-6.

Review work of preceding grades.

Sewing.—Special attention to be paid to buttonholes.

Bias seams of all kinds.

Gussets.

Stockings resoled.

Buttons without eyes or shanks to be sewed on.

Circular patch made.

Gored skirts, chemises, blouse waists, and nightshirts may be made.

Drafting.—Chemise; gored skirt; nightshirt; blouse waist and sleeve.

GRADE VII—GROUPS 1-6.

Review work of preceding grades.

Sewing.—French gathering; gathers to be overseamed to a band.

Buttonholes with tailor finish.

Cutting, fitting, and making plain garments.

Special attention given to night dresses, corset covers, and men's nightshirts.

Drafting.—Corset covers; night dresses, men's nightshirts, and dress sleeves.

GRADE VIII—GROUPS 1-6.

Review work of preceding grades.

Sewing.—Cutting, fitting, and making garments.

Special attention to men's nightshirts and to dresses to fit pupils.

Drafting.—Dress waists, skirts, and sleeves.

The Porto Rican girls are very apt in making embroidery, fancy lace, and drawn work, but are not so efficient in the matter of plain sewing, mending, darning, and patching. Therefore great stress was laid on the teaching of the elementary stitches on heavy cloth and on the application of the principles of the art of needlework to the requirements of the home. At first practically all the pupils wished instruction in fancy work rather than in plain sewing, but the interest in the latter increased very gratifyingly during the year.

The exhibit at the first insular fair of work done in the sewing classes was of exceptional interest and value. In the vicinity of 1,000 different pieces were displayed, including practically everything from samples of the different stitches, patches, etc., to the most beautiful laces and drawn work.

Among the different articles made in the sewing classes during the year may be mentioned aprons, dresses, drawers, shirts, pillow slips, napkins, tablecloths, petticoats, bibs, hand bags, sewing bags, handkerchiefs, collars, towels, doilies, banners, sheets, pincushions, shoe bags, dishcloths, dust cloths, corset covers, slippers, book covers, dust caps, and belts.

In some towns the garments made in the sewing classes were given to poor children in order that they might attend school and in others they were given to hospitals and other charitable institutions.

Whenever the materials were furnished by the parents, the articles made were taken home. In several instances where the local board furnished the materials, the articles made have been sold and the proceeds devoted to the purchase of more material or to help to support the school libraries, bands, or playgrounds.

The total amount spent by school boards, teachers, parents, and pupils for equipment was \$1,836.47, or an average expense per pupil of 35 cents.

The following table shows the towns in which instruction in sewing was offered during the past year, the grades, and number of pupils enrolled:

Town.	Number of pupils enrolled.	Grades.	Town.	Number of pupils enrolled.	Grades.
Río Piedras.....	138	2-8	San German.....	125	3-8
Trujillo Alto.....	64	2-6	Lajas.....	66	3-8
Carolina.....	75	3-6	Cabo Rojo.....	170	3-8
Lolza.....	38	3-6	Mayaguez.....	152	5-8
Río Grande.....	28	3-9	Maricao.....	65	3-8
Fajardo.....	184	3-9	Las Marias.....	60	3-8
Naguabo.....	108	2-8	Añasco.....	176	3-8
Vieques.....	95	2-9	Rincon.....	26	3-6
Humacao.....	118	4-9	Aguada.....	46	3-8
Yabucoa.....	89	3-8	Lares.....	180	3-8
Maunabo.....	53	3-7	San Sebastian.....	70	3-8
Arroyo.....	69	2-8	Aguadilla.....	40	3-4
Patillas.....	60	2-8	Isabela.....	42	3-8
Juncos.....	79	3-8	Quebradillas.....	35	3-7
Curabo.....	90	3-8	Utua.....	116	5-8
Caguas.....	221	3-8	Adjuntas.....	158	1-8
Guayama.....	150	3-9	Camuy.....	58	2-8
Salinas.....	106	2-8	Hatillo.....	45	2-8
Santa Isabel.....	116	2-7	Arecibo.....	267	3-7
Cayey.....	166	3-9	Manatí.....	111	4-9
Comerio.....	68	3-8	Ciales.....	59	3-6
Agua Buenas.....	56	3-6	Vega Baja.....	115	3-8
Aibonito.....	82	3-9	Vega Alta.....	85	3-7
Barraquitas.....	52	3-7	Corozal.....	70	3-8
Barros.....	42	2-8	Toa Baja.....	44	1-7
Juana Díaz.....	100	4-9	Toa Alta.....	25	1-7
Guayanilla.....	61	2-5	Dorado.....	15	1-6
Yauco.....	189	2-7	Bayamon.....	123	2-8

COOKING.

Instruction in cooking was continued in the high and grammar school at San Juan and extended to three other municipalities, viz, Rio Piedras, Juncos, and Yauco, during the past year. The total number of girls enrolled for this work in the above-mentioned towns was 159. Teachers with special preparation have had charge of the work at each place, and, with the exception of San Juan, the equipment has been furnished by the local school board.

The general course in cooking covers the following points: Essentials of domestic science, simple chemistry of foods, classification of foods, and daily average ratio, differences of food for different occupations, reasons for cooking, boiling, baking, sautéing, frying etc., making of menus, proportion of foods, cooking and serving meals, and practical work in the preparation of their own luncheons by the pupils.

In each town where cooking classes were established, the attitude of the general public was highly satisfactory, and as a result many pupils report that their parents have bought ovens and other utensils used in the schools in order to prepare their food at home as taught in the classes.

One town reports that next year a class in cooking will be held early in the morning before school begins in order to prepare coffee and bread to be sold at cost to the children who come to school without sufficient nourishment. Not infrequently children become faint in school for lack of food, and poor children who can not afford to pay for a cup of coffee will be given work after school hours.

The little that has been done along this line is sufficient to prove the necessity of extending this kind of instruction as rapidly as possible. The number of teachers able to give instruction in this branch will be greatly augmented, due to the large number of young ladies who are taking advantage of the courses in domestic science offered in the normal department of the University of Porto Rico.

To each of the continuation schools allotted for the coming year, a teacher will be appointed who is capable to teach cooking and sewing to the girls, and this work will be made obligatory. It is also hoped that the school boards in all towns where competent teachers are to be found will provide the necessary equipment in order that as large a proportion as possible of the girls enrolled in our graded school system may receive instruction in both cooking and sewing.

MUSICAL INSTRUCTION.

Special teachers of music have had charge of the musical education of all the pupils enrolled in the graded schools of San Juan, Ponce, and Arecibo. In all other schools of the island the regular room teacher gives instruction in this branch, but instruction is confined to the teaching of patriotic songs in both English and Spanish, and many wrote songs for use in connection with the opening and closing exercises and school festivals.

In 29 towns of the island, school bands are maintained by the local school boards. Each band is under the direction of a competent instructor, who gives instruction not only to members of the band but also to as many other boys as possible. As a rule the school bands play while the pupils march in and out of school and at all school entertainments. Not infrequently the bands give evening concerts on the public plazas.

During the past year the school boards have spent over \$7,800 for music, instruments, and salaries of instructors, and a sum equal to, or greater than, the above-mentioned amount has been raised by public subscription and donations from municipal councils.

The excellence of the school bands was demonstrated at the competitive contest of school bands held during the first insular fair, at which 11 different bands were entered.

Statistics of school bands.

Town.	Salary of band instructor.	Cost of instruments and supplies.
Carolina.....	\$225.00	\$288.79
Humacao.....	180.00	
Yabucoa.....	333.33	19.90
Arroyo.....	225.00	134.70
Patillas.....	180.00	13.42
Juncos.....	135.00	124.15
Gurabo.....	115.00	3.00

Statistics of school bands—Continued.

Town.	Salary of band instructor.	Cost of instruments and supplies.
Caguas.....	\$270. 00	\$606. 45
San Lorenzo.....	90. 00	24. 87
Salinas.....	163. 33	.....
Santa Isabel.....	360. 00	59. 40
Cayey.....	90. 00	.....
Comerio.....	90. 00	200. 00
Barros.....	135. 00	89. 42
Coamo.....	108. 00	.....
Ponce.....	270. 00	608. 50
Yauco.....	200. 00	44. 58
Lajas.....	120. 00	88. 88
Cabo Rojo.....	162. 00	119. 94
Mayaguez.....	252. 58	316. 00
Las Marias.....	180. 00	2. 50
Rincon.....	.....	49. 95
Aguada.....	97. 50	314. 65
Lares.....	80. 00	.....
Arecibo.....	108. 00	14. 96
Manati.....	160. 00	20. 00
Vega Baja.....	65. 00	7. 25
Vega Alta.....	80. 00	.....
Toa Baja.....	45. 00	.....
Dorado.....	160. 00	.....
Total.....	4, 679. 74	3, 151. 31

NIGHT SCHOOLS.

These schools have been maintained during the past year in every municipality of the island. The school law provides that the commissioner, upon application from 20 or more young persons unable to attend day school for justified reasons, may establish a night school and that adults may be admitted to such school when, in the judgment of the local school authorities, they are able to profit by the instruction offered, and their presence in the school does not operate to the exclusion of eligible young persons who desire admission. The night schools are intrusted to the care of day-school teachers, who receive extra compensation for this additional service.

As night schools can be conducted at a relatively small expense, it has been the policy of the department to establish them wherever there was reasonable prospect of success. In light of the results obtained in the night schools established in the rural sections during the past year and due to the repeated requests from young people in the country, who could not attend the day school, for an opportunity to learn the three R's, many more schools of this class have been in operation during that year than ever before.

A few night schools in the larger cities of the island have been conducted exclusively in English and the number of night schools in which English has been taught as a special subject has been greatly increased. In these schools the following branches are taught: Writing, arithmetic, language (both Spanish and English), elementary history, geography, physiology, and hygiene.

There is a 2-hour session each night, five nights in the week, for seven months. These schools open one month later than the other public schools and close one month earlier. In most towns the urban night schools are graded the same as the day schools, and in a few the flexible system of promotion is used. Separate night schools for males and females are maintained in the larger centers of population.

In a given rural district there is but one night school, and this resembles the rural schools in that a teacher is engaged in teaching two or three grades at the same time. Grading in these schools follows that of the rural schools. While most of the pupils are found in the first three grades, in nine towns instruction was offered in the subjects of the fourth grade, and in three fifth-grade work was offered. However, more than 66 per cent of the pupils enrolled on March 1, 1911, were found in the first grade.

In Ponce a night school in mechanical drawing has been in operation during the past year, but as it did not appeal to many persons outside the student body of the high school the attendance was small and the results accomplished not very satisfactory. Several supervising principals have recommended that sewing and manual training be introduced into the night school next year, and wherever possible it will be done.

During the first term of 1910-11 there were 262 night schools in operation, 273 in the second term and 245 in the third term. On March 1, 1911, when the annual school census was taken, there were 8,780 pupils enrolled in the night schools as compared with 4,962 on the same date of the year preceding. These pupils were distributed as follows:

Distribution, by age and sex, of pupils enrolled in night schools, Mar. 1.

Ages.	1910				1911			
	Boys.	Girls.	Total.	Per cent at each age.	Boys.	Girls.	Total.	Per cent at each age.
Over 18 years.....	1,446	94	1,540	31.0	3,343	222	3,565	40.6
18 years.....	346	47	393	7.9	661	106	767	8.8
17 years.....	254	45	299	6.0	401	88	489	5.6
16 years.....	331	54	385	7.8	508	152	660	7.5
15 years.....	399	93	492	9.9	623	166	789	9.0
14 years.....	423	112	535	10.8	592	165	757	8.6
13 years.....	306	107	413	8.3	490	125	615	7.0
12 years.....	357	142	499	10.1	503	139	642	7.3
11 years.....	103	43	146	2.9	156	53	209	2.4
10 years.....	113	53	166	3.4	138	41	179	2.0
9 years.....	37	13	50	1.0	31	16	47	.5
8 years.....	17	14	31	.6	31	14	45	.5
7 years.....	8	1	9	.2	7	7	14	.2
6 years.....	1	2	3	.1	2	.....	.....	.....
5 years.....	1	.....	1	.....	.....	.....	.....	.....
Total.....	4,142	820	4,962	100.0	7,486	1,294	8,780	100.0

Considering as adults those over 18 years of age, we find that of the total membership of 8,780, more than 40 per cent, or 3,565, could be classed as adults. This proportion of adults is considerably larger than it was for March 1, 1910, and is due principally to the opening of new rural night schools in districts where the young men and women had never enjoyed the privileges of a school. It should also be noted that of the 8,780 pupils on March 1, 1911, over 85 per cent were males, and of these almost 45 per cent were adults.

The annual enrollment in all night schools for the year 1910-11 was 15,138, as compared with 8,624 the preceding year, an increase of over 75 per cent. The average daily enrollment in night schools for the year was 7,815, or 52 per cent of the annual enrollment, as compared with 4,390, 51 per cent, the preceding year. This slight increase in the persistence of enrollment, considering the increase of over 75 per cent in the annual enrollment, is encouraging. As many of these pupils remained in school but a short time, and as the attendance was not regular, the results obtained in the day school can hardly be expected; yet the fact that 4,199 pupils covered in seven months the work of one school year, or nine months, as outlined in the course of study for the common schools, more than justifies the expense incurred.

A special course of study for grades 1, 2, and 3 of the night schools will be prepared for the next school year, and this will mean greater uniformity in the work and, we hope, better results than have been obtained in the past.

MILITARY INSTRUCTION.

Under date of March 21, 1911, the following circular letter was sent out to the supervising principals of the various districts of the island:

"Through the efforts of Maj. E. P. Lawton, commandant of cadets at the University of Porto Rico, uniformed cadet companies have been established in the high schools of San Juan and Ponce and have been provided with the regular arms furnished by the United States War Department. It is the desire of Maj. Lawton, and also of the department, that similar companies be established at other points on the island where a sufficient number of male pupils of age and size suitable for such an organization are to be found.

"Please let me know whether or not in your opinion a company of cadets could be established and maintained in any one of the municipalities within your district. It is probable that where it seems feasible to start the work it may be made compulsory for boys fulfilling the physical requirements. This is merely a preliminary survey of the island to see what is possible, and considerable time would be necessary before the company could be established and fully equipped with arms."

Largely as the result of the interest aroused by this letter the end of the school year saw military drill established in not less than 21 municipalities of the island, with a regiment of 1,089 boys under drill. The military organization has always been a familiar sight to the people of Porto Rico, and they seem to have an innate aptness for military tactics. The pupils, as a rule, have made very rapid progress in drill, with marked results so far as erectness of carriage and general tidiness of person is concerned.

Of the 21 companies throughout the island 13 are uniformed, while 7 are provided with guns. In some instances these are but wooden arms, not infrequently made by members of the companies themselves, but answering every purpose.

The following table shows the municipalities in which boys were under drill at the end of the last school year, together with certain other points regarding the formation of the companies.

It is hoped that before the end of another school year companies will have been established in other towns of the island and that the benefits of a summer encampment may be had.

In addition to the many companies here mentioned, many of the towns have companies of boys' scouts, not infrequently under one of the teachers as scout master.

Military drill.

Town.	Introduced.	Instructor.	Number of students.	Equipment.	How acquired.
San Juan.....	Feb. 1, 1911	Maj. Lawton.....	35	Uniforms, 48 Springfield rifles, 3 swords, armory.	United States, Department of Education, pupils.
Carolina.....	Dec. 1, 1910	Supervising principal.	55	Uniforms, leggings, hats.	Subscription.
Rio Grande.....	Oct. 1, 1910	.....do.....	60	Uniforms.....	Pupils.
Fajardo.....	May 1, 1911	Mr. Shea.....	60	Wooden guns, belts, uniforms, swords.	Subscription.
Yabucoa.....	Nov. 1, 1910	Policeman.....	100	.....	.....
Arroyo.....	Apr. 1, 1911	Corporal, insular police.	40	.....	.....
Cayey.....	Mar. 21, 1911	Sergeant, United States Army.	50	Uniforms.....	Parents.
Comerio.....	Nov. 1, 1910	Policeman.....	52	Uniforms, wooden guns.	School board, subscriptions.
Aguas Buenas..	Jan. 9, 1911	Teachers.....	52	Wooden guns, cornets.	Subscriptions.
Ponce.....	Dec. 1, 1910	Dr. Laguna.....	54	Uniforms, swords, Springfield rifles.	United States, pupils' concerts.
Guayanilla.....	Jan. 25, 1911	Chief of police....	50	.....	.....
Penuelas.....	Feb. 2, 1911	.....do.....	35	.....	.....
Yauco.....	Oct. 1, 1910	Teacher.....	125	.....	.....
Cabo Rojo.....	.....do.....	.....do.....	20	.....	.....
Mayaguez.....	Oct. 1, 1910	.....do.....	120	.....	.....
Aguada.....	Apr. 15, 1911	Sergeant, insular police.	25	Uniforms, wooden guns.	Subscriptions.
Anasco.....	Apr. 30, 1911	Teachers.....	30	Uniforms, Remingtons.	Loaned by people and municipality.
Isabela.....	Mar. 1, 1911	Insular police....	28	Uniforms.....	Pupils.
Ciales.....	Jan. 1, 1911	Teachers.....	40	Uniforms, caps.....	Subscriptions.
Vega Baja.....	Mar. 1, 1911	.....do.....	30	.....	.....
Vega Alta.....	.....do.....	.....do.....	28	.....	.....
Total, 21 towns.....	.....	.....	1,089	.....	.....

EXAMINATIONS.

The examinations conducted by the department during the school year 1910-11 were in charge of a board of examiners composed of the assistant commissioner, the three general superintendents, and the chief of the division of records. All examinations were uniform for the whole island, and much time and thought were devoted to the preparation of the questions for both teachers and pupils. The fact that the members of the examining board are in close touch with the schools and teachers of the island has made it possible to keep constantly in mind the needs of the schools and the ability of the teachers and pupils.

The general improvement in the results of the different examinations as compared with former years is especially gratifying. These results are due to (a) the course of study outlining the work of each grade to be covered each six weeks of school year, (b) better preparation on the part of teachers and pupils, (c) closer supervision on the

part of supervising officials, (d) examination questions based on the textbooks approved by the department, (e) greater care in recommending candidates for examination.

On the whole, the examination questions have been more difficult than those of former years, and greater rigidity has been exercised in the rating of the papers. The services of high and normal school teachers and of supervising principals have been obtained to correct the papers, and more uniform marking has resulted. In all examinations for eighth and ninth grade pupils and for teachers' licenses a general average of 75 per cent in all subjects is required. The provision is made, however, that candidates who are successful in at least half of the branches, but not in all, may receive credit in the branches in which 75 per cent or over is obtained. This credit is lost if the applicant is not wholly successful in the next succeeding examination.

Two examinations for the common-school diploma, which is granted upon completion of the eighth grade of the common schools, have been held in all towns where eighth grades were maintained during the year, one in September, 1910, and the other in June, 1911. The subjects required for this diploma are: Spanish language, arithmetic, geography, physiology, and hygiene, history of the United States and Porto Rico, and civics. The following table shows the results for these examinations:

Common-school diploma.

Number of candidates.	Number approved.	Number approved in some subjects.	Number of failures.	Per cent of failures.
1,373	973	173	227	16

Of the 1,373 candidates 157 took the examination in September, and the remainder, 1,216, in June. But 37, or 23 per cent, of the candidates for the September examination obtained the common-school diploma. This low percentage of successful candidates was due to lack of preparation during the summer months and also to a lack of rigidity in the admission requirements. The results of the examinations at the close of the school year are, however, completely satisfactory. Of the 1,216 candidates but 9 per cent were absolute failures, 77 per cent being successful in all subjects and 14 per cent passing some of the subjects.

Examinations for pupils enrolled in the ninth grade in continuation schools, which is equivalent to the first year of high school, were held twice during the year at the same time as the examinations for the common-school diploma. The subjects required are Spanish language and literature, English language and rhetoric, physical geography, ancient history, and algebra.

The results of the examinations for the ninth grade in continuation schools were as follows:

Number of candidates.	Number approved.	Number approved in some subjects.	Number of failures.	Per cent of failures.
189	146	29	14	7

Eleven candidates took these examinations in September and of these six were total failures. Of the 178 candidates in June, but 5 per cent failed in all subjects, whereas 81 per cent passed in the years' work and 14 per cent approved in some subjects.

Examinations for licenses as rural, graded, and principal teachers have been held twice during the year, in August and April. The subjects required for the rural license are English language, Spanish language, arithmetic, geography, history of the United States and Porto Rico, nature study, elementary physiology and hygiene, and methods of teaching. Candidates for the graded license must pass examinations in all subjects required for the rural license with the exception of methods of teaching, and in addition thereto in pedagogy and civil government of the United States and Porto Rico. Candidates for the principal's license must pass an examination in all of the subjects required for a license to teach in the graded schools as well as in elementary physics, Spanish literature, English literature, algebra, and geometry.

Candidates for the rural license must possess the common-school diploma or its equivalent. Candidates for the graded license must have had at least one year's

successful experience as a teacher and those for the principal's license at least two years' experience in teaching. The results of these examinations are evident from the following table:

Principal.				Graded.				Rural.			
Number of candidates.	Number approved.	Approved in some subjects.	Number of failures.	Number of candidates.	Number approved.	Approved in some subjects.	Number of failures.	Number of candidates.	Number approved.	Approved in some subjects.	Number of failures.
37	4	15	18	363	81	168	114	520	176	188	156

As will be seen the proportion of failures in the examinations for the principal's license was much greater than for either the graded or rural, the percentage of total failures being as follows: Principal, 49; graded, 31; rural, 30.

The law prescribes a progressive course of study in English for the Porto Rican teachers. The courses prescribed for the past school year were the elementary, based on Flounder's "Language and Grammar," the intermediate, based on "Guide Book to English, No. II," and the advanced, based on "Teacher's Manual for the Public Schools of Porto Rico," by Victor S. Clark, former president of the insular board of education. A carefully prepared outline, consisting of 25 lessons for each course, was placed in the hands of the teachers. The classes for the Porto Rican teachers were conducted by the American teachers or the supervising principals.

Examinations, both oral and written, in the different courses were held in May. Questions for both these examinations were prepared by the board of examiners. The written examination was conducted by the supervising principal and the oral examination by a board of three consisting of the supervising principal and two American teachers.

Those teachers who took the examination in English at the close of the summer institutes held in Rio Piedras and Mayaguez in 1910 and obtained ratings of 75 per cent or over, as well as all teachers holding a principal's license issued since 1904 and actually engaged as a principal teacher or supervising principal were exempted from the examination in May. All other Porto Rican teachers are obliged to pass the examination in English before being approved for a school for the year 1911-12.

No teacher is allowed to remain in the elementary or intermediate group for more than two years.

The following table shows the results for the examinations in English:

	Ad- vanced.	Inter- mediate.	Elemen- tary.	Total.
Took examination.....	493	573	166	1,232
Passed.....	491	561	157	1,209
Failed.....	2	12	9	23

Although the law does not require it, courses in Spanish were offered to the American teachers employed by the department. The courses were not obligatory, but the department recommended that as many American teachers as possible avail themselves of the opportunity to pursue a definite and practical course in Spanish. Two courses were offered: An elementary, based on "Spanish Simplified," by Knoflach, and an advanced, using as text "A Practical Course in Spanish," by Monsanto and Languellier.

At the close of the courses, written and oral examinations were given, uniform questions being prepared by the board of examiners, with the following results:

	Ad- vanced course.	Elemen- tary course.	Total.
Took examination.....	13	21	34
Passed.....	13	21	34

Examinations for this grade of license have been given by one or more of the general superintendents or a high official in the department on the occasion of their visits to the different towns of the island. No teacher is allowed to take this examination who does not hold the graded license and who is not recommended by the supervising principal. The object of this examination is to determine whether or not candidates are capable of teaching successfully all the subjects of the common-school curriculum using the English language as the medium of instruction. During the year 107 additional teachers holding the graded license have been authorized to teach in English during the school year 1911-12, which makes a total of 649 holding the English graded license at the present time.

As required by law, examinations for the permanent diploma as principal and graded teachers were held last August. In order to obtain the diploma as a principal teacher, one must hold the principal's license, have had in all five years' experience as a teacher in the schools of Porto Rico and pass examinations in all subjects prescribed for the principal's license, and in addition thereto in psychology and in the history of education. Candidates for the permanent diploma must be possessors of a certificate as principal or graded teacher, have had in all five years' experience as a teacher in the schools of Porto Rico and pass examinations in all subjects required for the graded license and in psychology and in history of education.

But two or three applications were received for this diploma, and no one was successful.

SCHOLARSHIPS.

The Legislative Assembly of Porto Rico has at various times made provision for the maintenance of deserving students at different educational institutions through the establishment of scholarships, until at present I doubt if there is a more complete system of scholarship support in vogue in any country. In fact, it is possible for the bright pupil in the remotest barrio within the island to be carried through to graduation at the best university in the United States entirely as a Government scholarship student.

Through legislation passed in 1908, school boards are empowered to use an amount of their funds not to exceed 5 per cent of the total for the purpose of maintaining in the graded schools of the urban center of the municipality pupils who have completed with credit the work of the rural schools. During the past year 28 such scholarship students have been maintained by 11 school boards at a total expense of \$2,124.63. This makes it possible for the bright child in the barrio to secure his eighth-grade diploma as a scholarship student in the urban center. Having received his eighth-grade diploma, there are open to him, through appointment by the commissioner of education, 80 scholarships, of an annual value of \$108 each, in the high schools of the island. Since the amount mentioned is actually paid over to the scholarship student in cash, and since there are no charges for tuition, textbooks, or supplies, it is quite possible for the student to maintain himself entirely upon his scholarship allotment.

In case the preference of the eighth-grade graduate leads him in another direction, there are open to him 40 scholarships in the agricultural department of the University of Porto Rico of the same value as the high-school scholarships. Deserving students hold these scholarships for the full four-year course of the Agricultural College, and are graduated as scientific agriculturists.

To students who have completed the first year in the high schools or continuation schools of the island—that is, have completed the ninth grade work in the school system—there are open 75 scholarships in the normal department of the University of Porto Rico, each of a value of \$200 annually. Graduation from this department of the university means immediate entrance into the corps of public-school teachers of the island with a practically assured income during good behavior.

To students completing the common-school course is also open another class of scholarships for study in Tuskegee Institute, Hampton Institute, or other institutions of a similar character in the United States. Twenty scholarship students are maintained in this class, each receiving an annual income from the Government of \$250.

The most desirable of all the scholarships maintained by the Government of Porto Rico are those providing for study in the colleges and universities of the United States, such scholarships being of an annual value of \$500. The law establishing these scholarships provided for 25 for men and 14 for women, though of recent years the annual appropriations have not provided for so large a number of either sex. The law requires that the commission entrusted with the appointment of such scholarship students shall in the case of men give preference to the students who wish to fit themselves as scientific agriculturists, engineers, or foresters. At present scholarship students of this class are pursuing courses in Columbia University, Cornell University, University of Pennsylvania, University of Illinois, University of Louisiana, Massachusetts Institute of Technology, and other prominent institutions of the United States.

Besides the foregoing classes of scholarship students maintained by the central government of Porto Rico, the Legislative Assembly, at its last session, passed legislation empowering the municipalities of the island, under certain restrictions, to maintain scholarship students in the colleges and universities of the United States out of their own funds. As yet no students have been sent to the United States under this bill, but a list of the higher institutions in the United States giving the courses prescribed by the bill has been sent to the municipal councils by the commissioner of education, and it seems probable some students may be sent to the United States under this bill for the coming school year. The law is as follows:

"An Act entitling municipalities of Porto Rico to maintain students in colleges and universities in the United States.

"Be it enacted by the Legislative Assembly of Porto Rico:

"SECTION 1. The municipalities of the first and second class, and, with the approval of the governor, municipalities of the third class, are hereby empowered to support, from public funds at their disposal, young men in the colleges and universities of the United States, for the purpose of pursuing courses leading to degrees in the following subjects:

"Agriculture, agronomy, forestry, and the various branches of engineering.

"SEC. 2. The institutions to which these young men shall be sent, as well as the courses of study which they pursue, shall be approved by the commissioner of education, and no appointments shall become effective until such approval is obtained.

"SEC. 3. There shall be sent to the commissioner of education from the authorities of the college or institution at which the said students are in attendance a quarterly report of the conduct and advancement of each student so attending, and it shall be the duty of the commissioner of education to send a copy of said report to the municipality that made the appointment.

"SEC. 4. Under the foregoing conditions municipalities of the first class are empowered to maintain not more than two students. Municipalities of the second class not more than one student. Municipalities of the third class not more than one student with the approval of the governor.

"SEC. 5. Each student thus appointed shall receive the sum of \$360 annually from the treasurer of the municipality making the appointment, payments to be made in four (4) equal quarterly instalments, the first to be paid on July 1 or as soon thereafter as the appointment is made. The succeeding payments on October 1, January 1, and April 1.

"SEC. 6. Appointments shall be made for but one year, but may be renewed annually by the municipality that effected said appointment, with the approval of the commissioner of education; provided that no student shall receive more than three such renewals.

"SEC. 7. This bill shall take effect on July 1, 1911."

SUPERVISION.

Almost from the beginning of military government the educational authorities devoted particular attention to the supervision of schools. Some time in the year 1899 the island was divided into 16 districts, and an equal number of officers, known as English supervisors, were appointed. Their salary was \$50 per month, in addition to which they received certain allowances for traveling expenses. As determined by the insular board of education the duties of the supervisors were as follows:

1. To hold teachers' meetings for instruction in English and methods.
2. To render a monthly report upon all schools of their district, including special reports upon enrollment, methods, condition of school buildings and surroundings, the program followed in the school, the progress made in individual subjects.
3. To pay the teachers their monthly salary checks.
4. To distribute and keep account of all text-books and Government supplies for the district.
5. To preside at the quarterly examinations given by the insular board of education for teachers and for students desiring to enter secondary schools.
6. To act as a direct representative of the insular board in securing school buildings, in seeing that the school laws are enforced, in seeing that buildings conform with the requirements of the school laws, in stimulating local action in the way of securing school supplies, and in investigating the multitude of petitions and complaints pertaining to the schools of the different municipalities.

The first school law enacted under the insular government, in 1901, continued the office of English supervisor, changing the name to superintendent of schools. No particular duties were assigned to superintendents, who should be "subject to the commissioner in all respects."

The school law of 1903, a very elaborate document marking a distinct advance over the previous school law, states as follows the duties of the superintendents of schools:

"Superintendents of schools shall be at all times under the immediate control and guidance of the commissioner of education, who shall prescribe their duties. They shall, in every respect consistent with the welfare of the schools, cooperate and assist their respective school boards in the performance of their duties under the law. They shall receive the cordial support and assistance of the officers and the members of the school boards and of the teachers of the schools in the district and of the parents of the children in their schools, and their functions as representatives of the commissioner of education shall be respected and obeyed. They shall be furnished by their school boards with a suitable office for the transaction of their public business or office rent in lieu thereof, but with no house rent. They shall make an annual report to the commissioner of education on the condition of the schools in their district. Said report shall be presented June 1 of each and every year. They shall make such additional reports, statistical or otherwise, as the said commissioner may direct."

These duties, with few changes, have continued to the present time. The number of districts organized first, 16, continued till the year 1902, when the number was increased to 19, with the exception of the year 1904, in which it was reduced to 18.

As has been stated elsewhere in this report, through legislation passed in the session of 1908 the island was newly districted and provision made for 43 supervising officers for the year 1909-10. By the terms of the law this number will increase automatically. The title of the new supervisory officer is "supervising principal." Arranging for a future increase in school districts, the municipalities of the island were numbered in a sequence from 1 to 66, the number of the headquarters municipality being the number of the district. Through this plan the numbering of the districts is not at present continuous.

The following list shows the municipality or municipalities in each of the 43 districts, together with the supervising principal of the district. In each district the first municipality named is the headquarters:

1. San Juan, Carey Hickie.
2. Río Piedras, Trujillo Alto, Cecil E. Stevens.
3. Carolina-Loiza, R. H. Richardson.
4. Río Grande, Rafael W. Ramirez.
5. Fajardo, R. B. Barlow.
6. Naguabo, E. N. Lydick.
7. Humacao, H. F. Rockey.
8. Yabucoa-Maunabo, Andrés Rodríguez.
9. Arroyo-Patillas, Fernando Valera.
10. Juncos-Gurabo, Celestino Benítez.
11. Caguas San Lorenzo, Teho. L. Morin.
12. Guayama, José G. Padín.
13. Salinas-Santa Isabel, Charles L. Lang.
14. Cayey-Cidra, Manuel Negrón.
15. Comerio-Naranjito-Aguas Buenas, P. N. Ortiz.
16. Aibonito-Barranquitas, J. G. Ginorio.
17. Barros, Ismael Maldonado.
18. Coamo, Ramiro Colón.
19. Juana Diaz, Frank E. Swart.
20. Ponce, Charles H. Terry.
21. Guayanilla-Penuelas, Francisco Rodríguez.
22. Yauco, M. G. Nin.
23. San German, George H. Hamor.
24. Cabo Rojo, Francisco Vincenty.
25. Mayaguez, M. A. Ducout.
26. Maricao-Las Marias, Geo. V. Keelan.
27. Añasco-Rincon-Aguada, Carlos Urrutia.
28. Lares, W. H. Thomas.
29. San Sebastian, Miguel Rodríguez Cancio.
30. Aguadilla-Moca, I. Roy Hanna.
31. Isabela-Quebradilla, C. J. Kelley.
32. Utuado, J. R. Buterbaugh.
33. Adjuntas, James L. Drew.
34. Camuy-Hatillo, J. E. Castillo.
35. Arecibo, F. Ray Moomaw.
36. Manati, Jos. C. Morin.
37. Ciales, Frederick Yates.
38. Vega Baja-Vega Alta, John P. Blanco.

39. Corozal-Morovis, Donald M. Gilbert.
40. Toa Baja-Toa Alta-Dorado, Charles A. Piper.
41. Bayamon, W. A. Barlow.

TEACHERS' CONFERENCES.

During the past year 179 conferences of teachers have been held throughout the island, with an average attendance of 989 teachers, an average of 4.3 conferences per district, with 23 teachers in attendance at each. In addition there have been held a large number of smaller meetings of teachers for the purpose of discussing in greater detail the work of certain grades.

The programs sent in to the department denote a distinct tendency to avoid pedantic discussions and to get down to the real problems that confront teachers in classroom work. The topics are few enough in number so that each one may receive thorough consideration. Especial interest has been aroused this year by the introduction of experience meetings, question boxes, and round table discussions.

An important feature of this year's teachers' conferences has been the continuance of the model class conducted by a normal graduate or by one of the stronger teachers. Weaker and less experienced teachers thus have an opportunity to observe the practical application of the best methods and to learn how to improve their own work. When the children are dismissed, the teacher in charge leads in discussing the methods employed and the results obtained.

As a rule the conferences are conducted wholly in English, for the majority of the teachers are steadily acquiring facility in the use of the language and welcome every opportunity for practice. There is, however, no requirement as to the language to be used. We attach the greatest importance in these conferences to the interchange of ideas in a free and thorough discussion, regardless of the medium of expression.

Whenever it has been possible, a member of the department has been present at the teachers' conferences to assist in the discussions and to promote the sentiment of solidarity throughout the school system. Athletic contests, competitive drill of the cadets, baseball games, picnics, and informal social functions have frequently been held during the year at the time of the conferences. The meetings sometimes take the form of a literary contest between different towns and include speeches from representative citizens.

ANALYSIS OF SCHOOL CONDITIONS.

NOMENCLATURE.

In a study of the school statistics of different States confusion often arises from the lack of uniformity in the use of terms, and the value of statistics for purposes of comparison is impaired by the lack of uniformity in compiling them. In order that the schools of Porto Rico may be effectively grouped in numerical statements the following definitions of the different terms used are given:

Total enrollment is equivalent to total number of pupils enrolled during the school year, exclusive of duplicates. These are the original enrollments and do not include pupils previously (during the same year) enrolled in any school or town of the island.

Average daily enrollment is the same as "average number belonging" or "average membership." A pupil who leaves school without intention of returning is immediately dropped from the roll. He no longer belongs to the school. If a pupil for any other reason is absent for five consecutive school days, he is marked absent for the five days and then temporarily withdrawn or dropped from the roll until his return. The *average daily enrollment* is found by adding the number of pupils enrolled each day and dividing the sum, which is the "aggregate enrollment," by the number of school days in the year. The length of the school year in Porto Rico is uniformly nine months, except in night schools, which function during seven months. The number of days, exclusive of holidays, was therefore 136 in the night schools and 175 in all other schools. Thus the average daily enrollment for any city or town or for the island is the average number of pupils belonging to all the schools in the group under consideration for 136 days in the night schools and for 175 days in all others.

In actual practice, however, the average daily enrollment is found in the way mentioned above for each of the three terms separately, and then dividing the sum of these averages by three, gives approximately the same result for the entire year.

Average daily attendance is the average number of pupils actually present each day the schools were in session and is found by the same process as the average daily enrollment. An erroneous method which makes a better showing is that of finding the average daily attendance as well as the average daily enrollment in each school separately and adding the results. This method must be employed in finding the average

attendance in groups of schools having a school year of different lengths; but when a school is open for only a part of the legal school year it should not have the same weight in computing average attendance and enrollment as a school that has been open the full time. For example, a school having an average enrollment of 56 is open for 100 days. It forms part of a system in which the length of the school year is 175 days. Its average daily enrollment is properly four-sevenths of 56, or 32; and it is so reckoned in the statistics for Porto Rico.

The term "school" is variously used to designate a building containing several rooms (or even a group of buildings under one management), the pupils—whether one group or more than one—enrolled under one teacher, or a group of pupils in the care of a teacher. For the purposes of our statistics, however, "school" always means a group of pupils in the care of a teacher. It may be that a given group of pupils receives instructions from several teachers, as when the departmental system is used, but the group counts as one school.

In most school systems the number of schools is equal to the number of schoolrooms, except in the high schools, where classrooms are used for recitation, but not for study. In Porto Rico a large number of the teachers have one group of pupils in the morning and a different group in the afternoon. These teachers are considered as teaching two schools each, and such teacher is said to have "double enrollment." Thus it will be seen that the number of schools is far in excess of the number of teachers having charge of rooms. It may be well to note in passing that some of these teachers who have two day schools, or double enrollment, teach night schools also, thus making three schools taught by the same teacher. Thus it is evident that the number of schools is equal to the number of teachers having charge of rooms plus the number of double enrollments.

The term "schoolroom" is used to designate all the different day-school pupils under one teacher. The number of schoolrooms is equal to the number of teachers having charge of rooms exclusive of principals and special teachers of music, drawing, agriculture, etc. A slight inaccuracy arises here owing to the fact that in a few towns, where the number of schoolrooms is insufficient to accommodate all pupils who wish to attend even after establishing the double enrollment plan, two teachers with their respective pupils make use of the same schoolroom, thus forming what is called the "interlocking system." One teacher, for example, may have his classes from 8 to 10, and from 12.30 to 2.30, the other from 10.15 to 12.15, and from 2.45 to 4.45, and each of these teachers may have double enrollment, thus making four day schools taught in the same room. Thus, the number of schoolrooms is not quite equal to the number of teachers having charge of schools, but the difference is so slight as to be negligible.

The average daily enrollment, and not the total enrollment, is used as the basis in computing the percentage of attendance. The purpose is to show to what extent irregularities of attendance for trivial causes exist and not to take into consideration continuous absences of five days or more, which are likely to be caused by sickness or other justifiable reasons, or permanent withdrawals.

The age of pupils is that given at the time of entering school.

COMMON SCHOOLS.

The average number of schools and teachers in the common-school system was about the same for each of the three terms of the school year 1910-11, as may be seen from the following statement:

	Common schools.				Teachers.			
	Graded.		Rural.		Total.	In charge of rooms.	With-out rooms.	Total.
	Rooms.	Double enrollment.	Rooms.	Double enrollment.				
First term.....	692	199	957	662	2,510	1,649	23	1,672
Second term.....	693	206	955	750	2,604	1,648	24	1,672
Third term.....	692	205	952	667	2,516	1,644	24	1,668
Average.....	692	203	955	693	2,543	1,647	24	1,671

The average number of graded schoolrooms shows an increase of 21 over the preceding year, and the number of double enrollments in graded schools, an increase of 75. The number of rural schoolrooms is 62 in excess of the previous year, and the

number of rural schools on double enrollment has increased by 158. The total number of common-school teachers was increased from 1,645 to 1,671. Thus, although the number of teachers shows an increase of but 26, there was an increase of 233 common schools. It is gratifying to note that the number of teachers has been more stable for the entire year than ever before. During the summer the school boards were urged to have all schools opened the first day of school and notified that if after 15 days' warning schools still remained unopened, the commissioner of education would appoint the necessary number of teachers to fill the vacancies. As a result of the cooperation on the part of the school boards, every school allotted to the different municipalities was opened before the end of the first school month.

At the close of the school year there were 1,665 teachers in the common schools, or six less than the average number for the year. Of these 1,665, 701 were found in the graded schools and 964 in the rural schools. In the graded schools there was a preponderance of female teachers—443 as compared to 258 males—but in the rural schools the reverse was true—521 males and 443 females. These proportions are in marked contrast with the first years after the American school system was established in Porto Rico, when the males greatly outnumbered the females. In 1902, for example, 65 per cent of the 923 teachers then employed were males, as compared to but 47 per cent for the past year. The preponderance of males in the rural schools is to be expected since it is the natural result of rural conditions. However, the proportion of female teachers in the rural schools is gradually increasing. This is due to two causes: First, better roads and facilities in the rural districts, and, second, the increasing prosperity of the island making the career of school teacher less attractive to men. There are better rewards for men in the mercantile and agricultural undertakings which are drawing the younger men away from the profession.

Another feature which must prove an impediment to concentrated effort and to the securing of the best results in the graded schools is that of combining two or more grades under one teacher. The school law requires a minimum average attendance of 35 in each and every graded school and as the number of pupils enrolled in any one of the upper grammar grades in the majority of municipalities is not sufficient to comply with the law, combinations are unavoidable. During the past year 17 eighth grades were taught separately as compared with 49 taught in conjunction with other grades. For the seventh grade the figures were 21 and 61, and for the sixth grade, 28 and 71. In very few places, however, are more than two grades in the graded school system combined and as the enrollment in the upper grades is increasing rapidly, this necessary evil of combined grades will in the near future be reduced to a minimum.

ENROLLMENT.

The number of pupils belonging to the schools of a given system can be measured by the total enrollment, the average daily enrollment, or by the actual enrollment at given dates. Of these figures, the least significant, and especially so when duplicates are not excluded, is the total enrollment. For the year just closed the total enrollment in common schools, exclusive of duplicates, in the graded schools was 46,173, and in the rural, 82,280, making a total for the common schools of 128,453. As compared with the previous year we find an increase of 6,266, or 15 per cent, in the graded and 10,650, or 15 per cent, in the rural schools.

The average daily enrollment is a much more reliable test of a school system. This was 39,337 for the graded schools, and 64,178 for the rurals, or a total of 103,515. These figures show an increase of 5,779, or 17 per cent, in the graded schools and 10,479, or 19 per cent, in the rural, as compared with the previous year.

The greater increase in per cent in average daily enrollment compared with the total enrollment is encouraging since it indicates better utilization of the school plant. This is still better shown by the average daily enrollment per school and per teacher, which for the graded schools was 45.4 and 58.1, respectively, and for the rural schools 40.3 and 69.6 for the past year. The average daily enrollment per school for the previous year was 43 in the graded and 38.4 in the rural. As stated before, the apparent difference between schools and teachers is due principally to schools with double enrollment counting as two schools in charge of one teacher.

ATTENDANCE.

The average daily attendance for all graded schools during 1910-11 was 36,800, as compared with 31,200 for 1909-10, an increase of 18 per cent. For the rural schools the figures were 58,348, as compared with 48,571, or an increase of 20 per cent. The average daily attendance per school and teacher in the graded system were 42.4 and 54.3, respectively, and for the rural schools, 36.7 and 63.4.

Comparing the average daily enrollment with the average daily attendance for the past year we find that the percentage of attendance in the graded schools was 93.5, as compared with 93.2 the preceding year, and 91.2 in the rural schools, as against 90.8 the previous year.

AGE AND SEX OF PUPILS.

In the graded schools the boys are on the whole more numerous than the girls. This preponderance of boys is to be found at all ages from 5 to 18, with the exception of 5, 15, 16, 17, and 18, when the number of girls is slightly in excess. The following table shows the distribution by age and sex of the pupils enrolled in the graded schools on March 1, 1911, as compared with March 1, 1910:

Ages.	1910				1911			
	Boys.	Girls.	Total.	Per cent at each age.	Boys.	Girls.	Total.	Per cent at each age.
Over 18 years.....	28	30	58	0.2	49	47	96	0.2
18 years.....	94	109	203	.6	108	124	232	.5
17 years.....	211	272	483	1.4	297	334	631	1.5
16 years.....	507	583	1,090	3.1	553	659	1,212	2.9
15 years.....	917	981	1,898	5.4	1,060	1,121	2,181	5.3
14 years.....	1,455	1,423	2,878	8.3	1,628	1,571	3,199	7.7
13 years.....	1,896	1,833	3,729	10.7	2,222	2,123	4,345	10.5
12 years.....	2,557	2,269	4,826	13.8	2,854	2,583	5,437	13.1
11 years.....	2,135	2,020	4,155	11.9	2,254	2,112	4,366	10.5
10 years.....	2,328	2,131	4,459	12.8	2,572	2,366	4,938	11.9
9 years.....	1,695	1,638	3,333	9.6	1,965	1,960	3,925	9.5
8 years.....	1,604	1,580	3,184	9.1	2,318	2,244	4,562	11.0
7 years.....	1,352	1,337	2,689	7.7	1,812	1,670	3,482	8.4
6 years.....	744	725	1,469	4.2	1,092	1,052	2,144	5.2
5 years.....	217	187	404	1.2	365	376	741	1.8
Total.....	17,740	17,118	34,858	100.0	21,149	20,342	41,491	100.0

Coming to the rural schools we find the preponderance of boys over girls still more marked than in the graded schools. This is shown in the following table:

Ages.	1910				1911			
	Boys.	Girls.	Total.	Per cent at each age.	Boys.	Girls.	Total.	Per cent at each age.
Over 18 years.....	16	11	27	.....	26	10	36	0.1
18 years.....	65	29	94	0.1	66	25	91	.1
17 years.....	114	47	161	.3	104	51	155	.2
16 years.....	263	154	417	.7	316	193	509	.7
15 years.....	619	412	1,231	2.1	1,037	593	1,630	2.3
14 years.....	1,759	983	2,742	4.6	2,275	1,288	3,563	4.9
13 years.....	2,851	1,804	4,655	7.8	3,471	2,250	5,721	8.0
12 years.....	5,043	3,162	8,205	13.7	5,973	3,932	9,905	13.8
11 years.....	4,234	2,954	7,188	12.0	4,567	3,230	7,797	10.9
10 years.....	5,475	3,924	9,399	15.7	5,698	4,126	9,824	13.7
9 years.....	3,594	2,603	6,197	10.4	4,264	3,243	7,507	10.5
8 years.....	4,436	3,208	7,644	12.8	5,533	3,825	9,358	13.1
7 years.....	3,930	2,834	6,764	11.3	4,868	3,628	8,496	11.9
6 years.....	2,146	1,881	4,027	6.7	2,935	2,435	5,370	7.5
5 years.....	560	537	1,097	1.8	879	793	1,672	2.3
Total.....	35,305	24,543	59,848	100.0	42,012	29,622	71,634	100.0

NUMBER OF YEARS IN SCHOOL.

If all children passed to the next higher grade regularly at the end of each year, the grade in which the child appeared would indicate the number of years he had been in school. But many causes prevent this ideal progression of all children in a given system, and the following tables will show to what extent some pupils have been retarded and also to what extent some of them have been able to progress more rapidly than one grade per year.

Distribution, by years in school and grades, of pupils enrolled Mar. 1, 1911.

A. GRADED SCHOOLS.

Grades.	Number of years in school.										More than 10.	Total.
	1	2	3	4	5	6	7	8	9	10		
8.....			1	5	29	125	423	585	112	23	2	1,305
7.....			4	11	109	393	889	235	24	6		1,671
6.....			13	63	438	1,304	444	49	7			2,318
5.....		6	49	547	1,872	858	95	14	2			3,443
4.....		21	464	2,561	1,162	200	18	1				4,427
3.....	5	309	3,279	2,097	354	35	7	1				6,087
2.....	150	4,131	3,836	697	73	3						8,890
1.....	7,576	4,980	727	63	4							13,350
Total.....	7,731	9,447	8,373	6,044	4,041	2,918	1,876	885	145	29	2	41,491

B. RURAL SCHOOLS.

6.....						11	5	1				17
5.....			12	81	242	84	20	7	2	1		450
4.....	2	23	344	1,374	788	171	39	8			1	2,750
3.....	23	629	4,397	2,614	694	151	26	6				8,540
2.....	626	7,550	5,646	1,232	227	27	9	1				15,318
1.....	28,462	13,512	2,246	290	47	1	1					44,559
Total.....	29,113	21,715	12,645	5,591	1,998	445	100	23	2	1	1	71,634

Advance of pupils enrolled Mar. 1, 1911, as shown by the number of years in school.

A. GRADED SCHOOLS.

Grades.	Number of pupils that have spent—				Total.	Percentages.			
	Less than 1 year in each grade.	One year in each grade.	More than 1 year in each grade.			Less than 1 year in each grade.	One year in each grade.	More than 1 year in each grade.	
			1 year behind.	2 years or more.				1 year behind.	2 years or more.
8.....	583	585	112	25	1,305	44.7	44.8	8.6	1.9
7.....	517	889	235	30	1,471	30.9	53.2	14.1	1.8
6.....	514	1,304	444	56	2,318	22.2	56.3	19.1	2.4
5.....	602	1,872	858	111	3,443	17.5	54.4	24.9	3.2
4.....	485	2,571	1,172	219	4,427	11.0	57.9	27.2	4.9
3.....	314	3,279	2,097	397	6,087	5.2	53.9	34.4	6.5
2.....	150	4,131	3,836	773	8,890	1.7	46.5	43.1	8.7
1.....		7,576	4,980	794	13,350		56.8	37.3	5.9
Total..	3,165	22,197	13,724	2,405	41,491	7.6	53.5	33.1	5.8

B. RURAL SCHOOLS.

6.....		11	5	1	17		64.7	29.4	5.9
5.....	94	242	84	30	450	20.9	53.8	18.7	6.6
4.....	369	1,374	788	219	2,750	13.4	50.0	28.6	8.0
3.....	652	4,397	2,614	877	8,540	7.6	51.5	30.6	10.3
2.....	626	7,550	5,646	1,496	15,318	4.1	49.3	37.8	9.8
1.....		28,462	13,512	2,585	44,559		63.9	30.3	5.8
Total..	1,741	42,036	22,649	5,208	71,634	2.4	58.7	31.6	7.3

Advance of pupils enrolled Mar. 1, 1910, as shown by the number of years in school.

A. GRADED SCHOOLS.

Grades.	Number of pupils that have spent—				Percentages.				
	Less than 1 year in each grade.	One year in each grade.	More than 1 year in each grade.		Total.	Less than 1 year in each grade.	One year in each grade.	More than 1 year in each grade.	
			1 year behind.	2 years or more.				1 year behind.	2 years or more.
8.....	437	362	83	10	892	49.0	40.6	9.3	1.1
7.....	553	571	170	18	1,312	42.1	43.5	13.0	1.4
6.....	553	911	382	43	1,889	29.3	48.2	20.2	2.3
5.....	493	1,553	77	102	2,905	16.6	53.5	26.4	3.5
4.....	515	1,968	1,247	250	3,980	12.9	49.5	31.3	6.3
3.....	347	2,840	2,115	401	5,723	6.1	50.0	36.9	7.0
2.....	198	4,031	3,078	685	7,992	2.5	50.4	38.5	8.6
1.....		5,534	3,956	675	10,165		54.4	38.9	6.7
Total..	3,086	17,790	11,798	2,184	34,858	8.9	51.0	33.8	6.3

B. RURAL SCHOOLS.

5.....	52	64	25	20	161	32.3	39.8	15.5	12.4
4.....	292	950	472	225	1,939	15.1	48.9	24.3	11.7
3.....	666	3,332	2,001	796	6,795	9.8	49.0	29.5	11.7
2.....	481	6,907	4,250	1,449	13,087	3.7	52.7	32.5	11.1
1.....		23,833	11,878	2,125	37,836		53.0	31.4	5.6
Total..	1,491	35,116	18,623	4,615	59,848	2.5	58.7	31.1	7.7

GRADES AND AGES OF PUPILS.

The age of the pupils is an important element in the school problem, and especially so when taken in connection with the grades or the stage of advancement in the school work. In the graded schools the maximum number of pupils is found at the age of 12, although all the ages from 6 to 16 are quite generally represented, as is shown by the following tables:

Distribution, by grades and ages, of pupils enrolled in graded schools Mar. 1, 1911.

Ages.	Grades.								Total.
	Eighth.	Seventh.	Sixth.	Fifth.	Fourth.	Third.	Second.	First.	
Over 18 years.....	65	23	1	4	1	1	1		96
18 years.....	138	60	20	6	6	2			232
17 years.....	277	203	103	29	13	4	2		631
16 years.....	339	322	297	140	70	29	11	4	1,212
15 years.....	276	492	527	442	257	122	45	20	2,181
14 years.....	153	347	634	796	649	371	198	51	3,199
13 years.....	48	164	467	957	1,058	925	550	176	4,345
12 years.....	7	54	192	694	1,109	1,456	1,273	655	5,437
11 years.....	2	6	66	286	758	1,171	1,354	723	4,366
10 years.....			8	78	387	1,097	1,900	1,468	4,938
9 years.....			3	9	103	634	1,577	1,599	3,925
8 years.....				1	16	247	1,384	2,914	4,562
7 years.....						31	533	2,917	3,482
6 years.....							62	2,082	2,144
5 years.....								741	741
Total.....	1,305	1,671	2,318	3,443	4,427	6,087	8,890	13,350	41,491

From the above table it will be seen that more than 52 per cent of the 41,491 pupils enrolled in the graded schools of the island on March 1, 1911, were over 10 years of age. This percentage is much higher than that for many cities of the United States, and is undoubtedly due to the fact that the pupils were obliged to enter school here later on account of the lack of school facilities in former years. Although the number of schools has more than doubled in the last four years, there are still many children who can not be admitted for lack of accommodation.

It is interesting to note, however, that the average age of the pupils in the different grades is decreasing gradually, as is evident from the following statement:

Average age of pupils in each grade.

	Eighth.	Seventh.	Sixth.	Fifth.	Fourth.	Third.	Second.	First.	Graded schools.
1909.....	15.8	15.2	14.4	13.5	12.6	11.6	10.5	8.6	10.97
1910.....	16.0	15.1	14.3	13.4	12.5	11.5	10.2	8.3	10.93
1911.....	16.0	15.1	14.2	13.2	12.4	11.3	10.1	8.1	10.74

In the rural schools we find also that the largest number of pupils is found at the age of 12 years, although the number 10 years of age is almost as large. Whenever a new school is opened in a barrio which never had school facilities, we must expect the average age of pupils to be higher than in a rural district where a school has been functioning for several years. However, the percentage of pupils over 10 years of age (41) is less than that for the graded schools.

Distribution, by grades and ages, of pupils enrolled in rural schools Mar. 1, 1911.

Ages.	Grades.						Total.
	Sixth.	Fifth.	Fourth.	Third.	Second.	First	
Over 18 years.....		4	3	15	8	6	36
18 years.....		3	14	26	29	19	91
17 years.....		11	37	41	49	16	155
16 years.....	3	27	87	150	153	89	509
15 years.....	8	64	271	502	451	334	1,630
14 years.....	4	110	571	1,129	981	768	3,563
13 years.....		105	651	1,665	1,709	1,590	5,721
12 years.....		88	652	2,117	3,211	3,837	9,905
11 years.....	1	28	299	1,400	2,618	3,451	7,797
10 years.....		9	138	956	2,860	5,861	9,824
9 years.....			22	402	1,713	5,370	7,507
8 years.....			5	124	1,130	8,099	9,358
7 years.....				13	352	8,131	8,496
6 years.....					53	5,317	5,370
5 years.....					1	1,671	1,672
Total.....	17	450	2,750	8,540	15,318	44,559	71,634

The average age of pupils in each grade of the rural schools shows a slight decrease during the past three years, as may be seen from the following table:

Average age of pupils in each grade.

	Sixth.	Fifth.	Fourth.	Third.	Second.	First.	Total.
1909.....		14.0	12.5	12.4	11.2	9.1	9.90
1910.....		14.0	13.1	12.1	11.1	8.9	9.93
1911.....	14.8	13.5	12.9	12.2	11.1	8.8	9.87

Distribution, by grades and sex, of pupils enrolled Mar. 1, 1911, as compared with Mar. 1, 1910.

A. GRADED SCHOOLS.

Grades.	1910				1911			
	Boys.	Girls.	Total.	Per cent in each grade.	Boys.	Girls.	Total.	Per cent in each grade.
Eighth.....	427	465	892	2.6	617	688	1,305	3.1
Seventh.....	619	693	1,312	3.8	741	930	1,671	4.0
Sixth.....	885	1,004	1,889	5.4	1,142	1,176	2,318	5.6
Fifth.....	1,470	1,435	2,905	8.3	1,767	1,676	3,443	8.3
Fourth.....	2,101	1,879	3,980	11.4	2,289	2,138	4,427	10.7
Third.....	2,897	2,826	5,723	16.4	3,089	2,998	6,087	14.7
Second.....	4,034	3,958	7,992	22.9	4,519	4,371	8,890	21.4
First.....	5,307	4,858	10,165	29.2	6,985	6,365	13,350	32.2
Total.....	17,740	17,118	34,858	100.0	21,149	20,342	41,491	100.0

Distribution, by grades and sex, of pupils enrolled Mar. 1, 1911, as compared with Mar. 1, 1910—Continued.

B. RURAL SCHOOLS.

Grades.	1910				1911			
	Boys.	Girls.	Total.	Per cent in each grade.	Boys.	Girls.	Total.	Per cent in each grade.
Sixth.....					15	2	17	
Fifth.....	104	57	161	0.3	294	156	450	0.6
Fourth.....	1,293	645	1,939	3.2	1,719	1,031	2,750	3.9
Third.....	4,203	2,592	6,795	11.3	5,346	3,194	8,540	11.9
Second.....	7,797	5,290	13,087	21.9	8,971	6,347	15,318	21.4
First.....	21,809	15,957	37,866	63.3	25,667	18,892	44,559	62.2
Total.....	35,206	24,542	59,848	100.0	42,012	29,622	71,634	100.0

FLEXIBLE PROMOTIONS.

In harmony with the best school systems of the States, considerable attention has been given to a study of the question of the retardation of pupils. The figures of promotions, while comparing favorably with those of large cities, were not entirely satisfactory and an attempt was made to better conditions by the introduction of the plan of flexible promotions, already well tried out in many places in the States. After a trial of over a year the consensus of opinion of the supervising principals was in favor of the plan as a practical means of the solution of this problem.

The plan pursued was, in brief: (1) The course of study was divided for each year into six groups of six weeks both for graded and rural schools. This gave a short period to be covered at a time, the exact amount being indicated by pages of textbooks and by detailed directions to the teachers. (2) The pupils of each grade were rearranged so that in each of the two groups to a room were only those of the same degree of advancement. This regrouping was at first only tentative, but in time became fairly stable. Each group was allowed to advance at the rate at which it could do the work well. Thus the groups gradually drew apart, the strongest groups covering a six weeks' period in less time, the slowest requiring more, but all working at their best. It was not intended that the interval between groups should be or remain uniform, though this has in many cases resulted. (3) Each six weeks those who had shown marked ability, usually only a few at a time, were advanced to the next higher group, while those who could not keep the pace set by the rest of the class were put back into the next lower group. As far as possible the pupils did not change teachers or rooms, as it was recognized that this was not beneficial to young pupils. Not more than two groups were allowed in a room. In this way a constant regrading was carried on during the year, the aim being always to get pupils in each group where they could best do the work, all at the same rate. Of course the plan was not feasible above the fourth grade, except in a few of the largest towns, the upper grades not having enough to form more than one group. But it is in these lower grades where the greatest retardation has occurred in the past and where the largest number of pupils are found who are behind the normal advancement.

This year, the second in which the plan has been in operation, it is possible to secure more exact data and greater accuracy in results. Reports from 48 towns are summarized as follows:

Grades.	Pupils advanced more than 1 year.	Per cent.	Pupils advanced 1 year.	Per cent.	Pupils advanced less than 1 year.	Per cent.	Pupils not advanced who entered 6 or more weeks late.	Per cent.	Per cent promoted.	Per cent not promoted who were 1 full year in grade.	Total of pupils advanced.
I.....	1,149	8.6	6,141	45.7	6,136	45.7	2,704	20.3	54.7	25.0	13,426
II.....	1,032	13.8	4,106	54.9	2,335	31.3	778	10.4	68.7	20.9	7,473
III.....	591	11.8	3,310	65.7	1,135	22.5	371	7.4	77.5	15.1	5,036
IV.....	422	11.8	2,475	68.6	711	19.6	195	5.3	80.4	14.3	3,608
V.....	249	9.7	1,892	73.7	430	16.7	155	6.0	83.3	10.7	2,571
VI.....	250	12.6	1,377	69.5	354	17.9	29	1.5	82.1	16.4	1,981
VII.....	115	7.9	1,119	77.0	220	15.1	24	1.6	84.9	13.5	1,454
VIII.....	71	5.8	1,039	81.4	106	12.8	20	1.8	87.2	11.0	1,216
Total.	3,879	10.5	21,459	58.4	11,427	31.1	4,256	11.6	68.9	19.5	36,765

An analysis of these figures shows that 10.5 per cent of the pupils were able to cover more than one year's work in a year, while of those who were in the grade a full year, only 19.5 per cent failed to pass. But this does not mean that these last will have to repeat a whole year's work, as each child is in a group of pupils at the same stage of advancement and will be promoted to the next higher grade as soon as his group has covered the work of the year in the course of study, regardless of the time of year. Of the 9,000 in grades 1, 2, and 3 who did not pass, probably four-fifths have finished two terms of work and will take up the next higher grade in January. Of the 31.1 per cent who did not do a year's work during the year, 11.6 per cent entered school too late to reasonably expect to pass at the end of the year. This leaves 19.5 per cent failing who might have been expected to pass.

The fairly large percentage of pupils doing more than a year's work in the upper grades is due to the fact that this regrading has not been in operation long enough to produce a uniform basis in these grades and to the additional fact that it is the brighter pupils who remain in school the longest, so that the enrollment in these grades is the pick of the school system. The superior ability of these pupils is shown by the decrease of failures as we go higher in the grades.

The general feeling throughout the island on the part of parents and pupils, as well as teachers and supervising principals, is that in the flexible promotion plan we are enabled to do greater justice to the individual child and that the consistent application of this plan will result in a steadily decreasing retardation throughout the system.

The rural schools present an entirely different problem: The attendance is more irregular because the trails are almost impassable at certain times of the year, and because many children are employed in picking coffee during the harvest, which is generally well under way when the school opens and continues until the 1st of January. Moreover, the enrollment in rural schools is as a rule large—in many cases over 100—with two sessions and three or more grades. The flexible promotion plan can not be used under the circumstances. But it is believed that a large enrollment in these schools, even with a slower advancement, is at the present time a better use of the public money than the reverse.

INSTRUCTION IN ENGLISH.

English as a medium of instruction in the various branches of the common-school curriculum was first introduced during the year 1905-6, when 74 schools were taught entirely in this language. Since its introduction there has been a widespread interest in the English language and a very general desire on the part of both pupils and parents to have the schools conducted entirely in English wherever possible. In accordance with this desire the number of schools to be taught with English as a medium of instruction has increased gradually year by year. This growth is evident from the following statement:

Graded schools taught.	1905-6	1906-7	1907-8	1908-9	1909-10	1910-11
Wholly in English.....	74	202	288	442	607	659
Partly in English.....	86	187	128	64	67	31
Schools with English as a special subject or with no English.....	340	113	147	157	4	5
Total graded schools.....	500	502	563	663	678	695
Percentage wholly in English.....	15	40	51	67	90	95
Percentage partly in English.....	17	37	23	10	10	5

Before the opening of the school year 1909-10 no rural schools were taught wholly in English. During that year 124 rural teachers, at their own request, were given permission by their supervising principals to conduct all their classes in English. The results were so satisfactory that during the past year the number of rural schools conducted wholly in English was increased to 154. In 222 rural schools some subjects other than English were taught in English, and in but 2 per cent of the rural schools was no English whatever taught.

The following table shows the progress of English in the rural schools during the past three years:

Rural schools taught.	1908-9	Per cent.	1909-10	Per cent.	1910-11	Per cent.
Wholly in English.....			124	15	154	16
Partly in English.....	183	20	209	22	222	23
English as a special subject.....	152	17	597	64	564	59
Schools with no English.....	571	63	4	1	13	2

During the coming school year over 550 Porto Rican teachers who hold the English graded license will impart instruction in the various branches of the graded-school curriculum entirely in English, as compared with 449 the preceding year. The use of English as a medium of instruction has developed to such an extent in the graded schools that at the present time there is not a single one in the island in which no English is taught, and only three in which instruction in the different branches is given in Spanish, with English as a special subject. As the few kindergartens established in the island are conducted in English, it can be said that a Porto Rican child may receive all his instruction in English from the time he enters the kindergarten until he receives his high-school diploma. Thus the prophecy made by Dr. Falkner in his report for 1906-7, to the effect that the time was not far distant when the graded schools throughout the island would be taught exclusively in the English language, has been realized. The result obtained in the use of English in our schools is all the more noteworthy as it has been brought about largely through the efforts of the Porto Rican teachers, who have rapidly qualified themselves to teach in English through constant effort, attendance at the summer institutes, and by taking the courses of English offered by the department during the school year. The status of the English work for the year 1910-11, as compared with 1909-10, can be seen from the following statement:

Table showing to what extent schools are taught in English.

	Rooms taught wholly in English.		Rooms taught partly in English.		English as special subject only.		No English.	
	1910	1911	1910	1911	1910	1911	1910	1911
By teachers of English.....	133	129	6	2	3	2		
By English graded teachers.....	307	449	18	13				
By graded teachers.....	167	81	43	16	1	3		
Total of graded rooms.....	607	659	67	31	4	5		
Per cent of graded rooms.....	89.5	94.8	9.9	4.5	0.6	0.7		
Rural rooms.....	124	151	209	222	597	564	4	13
Per cent of rural rooms.....	13.3	16.2	22.4	23.3	63.9	59.2	0.4	1.3
All common schools.....	731	813	276	253	601	569	4	13
Per cent of common schools.....	45.4	49.3	17.1	15.4	37.3	34.5	0.2	0.8

Since schools and grades are not identical, a further analysis of the use of English as a medium of instruction in the grades is interesting, and for the purpose of demonstrating the remarkable progress made the first table below, taken from the commissioner's report for the year 1906-7, is inserted. The second table gives the number of grades taught in English for the past school year.

English teaching in grades of graded schools (first term, 1906-7).

	Grades.								Total.
	8	7	6	5	4	3	2	1	
All in English by American teachers.....	9	12	17	20	13	13	10	1	95
Partly in English by American teachers.....	1	3	4	8	12	13	9	2	52
All in English by Porto Rican teachers.....		4	4	6	23	32	58	11	138
Partly in English by Porto Rican teachers.....	1	8	15	23	28	34	47	54	210
As a special subject by American teachers....	4	4	6	9	16	21	20	24	104
Grades in which no English is taught.....					1	1	2	71	75
Total.....	15	31	46	66	93	114	146	163	674

English taught by grades of graded schools (including urban rural), 1910-11.

	Grades.								Total.
	8	7	6	5	4	3	2	1	
Grades taught wholly in English—									
By teachers of English.....	56	60	49	23	9	3	3	4	207
By English graded teachers.....	7	14	32	66	92	98	124	155	588
By graded teachers.....			5	15	15	24	31	31	121
By urban rural teachers.....				7	11	18	34	75	145
									1,061
Grades taught partly in English—									
By teachers of English.....	1	1	1	1	1	2			7
By English graded teachers.....				2	2	4	5		13
By graded teachers.....			1	2	7	8	3		21
By urban rural teachers.....				1	3	6	6	9	25
									66
English taught as special subject—									
By teachers of English.....			1	3	2	1	1		8
By English graded teachers.....						1			1
By graded teachers.....					1	2			3
									12
Grades with no English.....								5	5
Total.....	64	75	89	120	143	167	207	279	1,144

But 233 grades in the urban schools for 1906-7 were taught entirely in English by Porto Rican and American teachers, as compared with 1,061 in 1910-11. This increase of more than 355 per cent in five years is a little short of marvelous. From the two foregoing tables the following derivative statement showing the percentage of the different grades, as regards instruction in English, will serve to bring out the essential facts:

Grades.	Grade teaching in English by—				Special teaching.		No English.	
	American teachers.		Porto Rican teachers.					
	1907	1911	1907	1911	1907	1911	1907	1911
Eighth.....	66.6	89.1	6.7	10.9	26.7			
Seventh.....	48.4	81.3	38.7	18.7	12.9			
Sixth.....	45.7	56.2	41.3	42.7	13.0	1.1		
Fifth.....	42.4	20.0	43.9	77.5	13.7	2.5		
Fourth.....	26.9	7.0	54.9	90.9	17.2	2.1	1.0	
Third.....	22.8	3.0	57.9	94.6	18.4	2.4	.9	
Second.....	13.0	1.4	71.9	98.1	13.7	.5	1.4	
First.....	1.8	1.4	39.9	96.8	14.7		43.6	1.8

It is the general testimony of the supervising principals that the teaching of the lower grades in English is far more effective when done by the Porto Rican teachers authorized to teach in that language than when done by Americans. It is equally true that the American teachers obtain better results in the upper grammar grades than Porto Ricans, although in some instances seventh and eighth grades have been taught by the latter with very good results. The number of Porto Rican teachers in charge of upper grades will gradually increase as greater efficiency in the use of the English language is acquired.

TEACHERS' LICENSES.

During the school year 1910-11, 2,186 persons held licenses issued by the department of education. Divided into classes the licenses are as follows:

Principals.....	176
English graded.....	649
Graded.....	310
Rural.....	878
English.....	135
Special.....	38

Included in the above are the licenses issued to the students who were graduated from the normal department of the University of Porto Rico at the close of the school year; also the licenses issued after the examinations held in the month of April. A small percentage of the persons who received licenses at that time secured schools for the remainder of the school year, but the greater number of these teachers, as well as all those who received their licenses at the close of the normal session, do not properly belong to the teaching force of this year, although they have been included in all of the tables. This makes the number counted as "not teaching" considerably in excess of the actual number holding licenses throughout the year and not engaged in public-school work.

There are no actual figures at hand to show the number of persons holding licenses and not engaged in some kind of educational work, either as teachers in private schools or students in the normal school or in the United States, but the number is relatively small. Some have entered other departments of the Government or taken up other lines of work, while a few have been under suspension for various causes.

Licenses are issued in the first instance for one year and the teachers must be assigned to the third salary class, exception being made in the case of students who have finished one of the courses of the normal school. These receive their licenses for two years and are placed immediately in the second salary class. A license can not be renewed for one of the longer periods until the teacher has had a renewal for the preceding shorter period, and only upon satisfactory evidence of successful experience. A teacher may not be advanced to the second salary class until he has taught three years, and not to the first until he has taught five years and be the possessor of the life diploma. To secure the life diploma an experience of five years is necessary and an examination in certain special subjects, in addition to the subjects required for the original license, exception being made in the case of normal graduates of the four-year course, who have had two years' successful experience.

The following tables show the terms of the licenses and the salary classes, the origin of the licenses, and the distribution of teachers:

	Terms of licenses.				Salary classes.			
	One year.	Two years.	Three years.	Five years.	First class.	Second class.	Third class.	Special salary.
Principal.....	57	39	61	19	14	84	33	² 45
English graded.....	80	310	222	37		532	116	² 1
Graded.....	179	104	24	3		184	119	² 7
Rural.....	524	300	45	9		445	433	
English.....	¹ 135							² 135
Special ³	¹ 38							² 38
Total.....	1,013	753	352	68	14	1,245	701	226

¹ Licenses of English and special teachers are issued for one year only.

² Supervising principals, special and English teachers receive special salaries.

³ High and continuation school teachers, music, drawing, etc.

Origin of licenses.

	Renewals.	Examination.	Diploma from normal department University of Porto Rico.	Diploma from normal school, United States.	Diploma from college or university, United States.	Diploma from high school, United States.	State county, or city certificate, United States.	Previous issue.
Principal.....	128	4	8	5	6			25
English graded.....	149	134	63					303
Graded.....	183	31	32					64
Rural.....	599	86	39					154
English.....	56	6		12	29	19	13	
Special.....	17			5	9		7	
Total.....	1,132	261	142	22	44	19	20	546

Distribution of teachers.

	Super- vising prin- cipal.	Prin- cipal.	English graded.	Graded.	Rural.	English.	Special.	Not teaching.
Principal.....	42	14	57	19	6	4	8	26
English graded.....			416	47	89		1	96
Graded.....				62	184		7	57
Rural.....					737			141
English.....						135		
Special.....							38	
Total.....	42	14	473	128	1,016	139	54	320

A further classification of the teachers was made this year, when they were divided into three classes according to the proficiency of their work as shown by the reports kept in the department. These classes are known as "A," "B," and "C." Included in the first are all teachers whose work is eminently successful; in the second, those whose work is successful but not of as high a grade as that of class "A;" and in the third, those whose work is unsatisfactory.

In making this classification careful consideration was given to the entire record of each teacher as well as to the reports and recommendations for the present year by the supervising principals and the general superintendents.

The unclassified teachers are those who were not engaged in public-school work this year. Teachers of English, special teachers, and supervising principals are not included in this classification, since they are appointed directly by the commissioner.

The complete regulations will be found under "Classification of teachers" in the Rules and Regulations of the Department.

SCHOOL CELEBRATIONS.

The custom of celebrating legal and school holidays has always been observed in the Porto Rican schools, and during the past year the celebrations were unusually successful. Parents do not visit the schools as a rule, all the more so since the instruction in graded schools is in English and so not intelligible to the most of them. The school entertainments, however, serve not only to impress upon the children the ideas and ideals inherent in the day itself, but also to provide a suitable occasion for parents to come into closer contact with school work and its motives.

Thanksgiving Day, Arbor Day, celebrated the day following Thanksgiving, and Washington's Birthday are observed as holidays in all the schools. To these have been added Tuberculosis Day, the Friday before the day designated by the governor as Tuberculosis Sunday, and Memorial Day.

For the celebration of Arbor Day a pamphlet containing suitable selections was prepared and sent out to the teachers. Letters from the governor and the commissioner in reference to the meaning of the day and the importance of an interest in trees and in the beautification of the school ground were read in every school, and every effort was made to inculcate the need for the planting of trees and the improvement of home and school surroundings.

Reports show that more than 10,000 trees and shrubs of different kinds were planted by the school children of the island on November 25, 1910. In every municipality the day was celebrated in both town and country schools, and in many instances addresses were delivered by prominent citizens. In a number of reports mention is made of the planting of trees by the children about their own homes. The number of trees so planted is not known, but more importance will be given to this feature in coming years until every boy and girl in Porto Rico shall have planted at least one tree or shrub at home. In one district both morning and afternoon exercises were held in order to accommodate double sessions. In another district a general cleaning up of the school and its surroundings formed a part of the day's exercises. In not a few schools the children were given seeds of trees to be planted first at home and to be transplanted later and placed on the school property. The United States experiment station cooperated with us by supplying seeds and in some cases potted plants. Another feature of the celebration of Arbor Day in several towns was the beautifying of the plaza by the school children and the making of frames by the boys to protect the trees planted.

Parents' Day is celebrated at some time near the close of the year, no special date being fixed by the department. On this day model classes and exhibits of work are

given special prominence, the intention being to let the parents see the actual progress the pupils have made in their work. Parents' Day has been well received and now has its recognized place among school celebrations. The attendance of the parents has been especially gratifying this year. In some cases it was necessary to suspend the regular work because the attendance was too great to allow room for the classes.

The celebration of the other holidays was carried on in the usual manner, the exercises consisting of selections, songs, and addresses by prominent citizens.

SUMMER INSTITUTES.

Due to the success of the summer institutes of the past two years and the interest that the teachers of the island have shown in them, it was decided to continue the work along the same lines. As in previous years two institutes are being held, one in Rio Piedras under the direction of the University of Porto Rico and the second in Ponce under the department of education. In the former the teaching force is drawn largely from the members of the regular faculty of the university and in the latter from the corps of supervising principals of the island.

The institutes of the summers of 1909 and 1910 were largely in the nature of an experiment, it being doubtful if the teachers of the island would attend in sufficient numbers after the novelty had worn off to make it expedient to continue the work, at least in two places. There are many reasons why teachers should have the three months of summer as a vacation time, to say nothing of the extra expense incurred when they go to another town to study. This summer, however, proves that there is a real demand for summer institutes. The teachers have responded in large numbers and the enrollment this year is larger than ever before; in fact it is too large to be handled well with the equipment and corps of teachers at our disposal. The enrollment at Rio Piedras on July 31 was 391 and at Ponce 333.

The work appeals to the teachers from several standpoints: First, those who are working for a higher grade of license can take work for eight weeks under special teachers to fit themselves for advancement; second, prospective teachers are admitted and imbibe some of the professional atmosphere that marks a gathering of teachers in addition to preparing themselves for the examinations for licenses; third, courses in English for Porto Rican teachers are given on the course of study prescribed by law in the elementary, intermediate, and advanced groups, and those who passed the examination last year or were exempt and who attend regularly and obtain a mark of at least 75 per cent in the examination at the close will not only be excused from attendance on these classes during the year but will be passed at the end of the school year 1911-12, while those who did not take the examination or who failed are given the opportunity to prepare for the second examination to take place at the close of the session; fourth, American teachers who stay through the summer have opportunity to take special work in Spanish; fifth, teachers who are working for the English graded license have the opportunity to practice in the model schools during the session under the direction of an experienced teacher; and, sixth, teachers of all classes who wish to spend some time in picking up new ideas and methods of work find plenty of opportunity to do so in the classes and observation work given in the model schools.

One of the most encouraging features of the institutes this summer is the attitude with which the teachers view their work. At the first institute two years ago many teachers attended with the idea that attendance was all that was necessary. Consequently the classes dragged, since many made little or no attempt to study. This summer, however, the attitude is one of deep interest and industry. They have come to work and the difference is felt by both teacher and student.

Another encouraging feature is the large proportion of teachers with graded or English graded licenses who are enrolled. It was feared at first that these institutes might develop into a sort of training school for those who were preparing to pass examinations for a higher grade of license. The English graded teachers constitute about one-fourth of the number enrolled this summer and a very small per cent of them are planning on taking the examination from the principal's license. The great majority are here simply for the sake of self-improvement.

The brevity of the course and the crowded conditions render it impossible to pay as much attention to the social side of life as is desirable. However, nearly every week a lecture or entertainment of some sort, usually connected in some way with school work, has been planned. The teachers have already had the pleasure of a talk on the "Economic importance of birds" from Messrs. Crawley and Van Dine of the experiment station at Rio Piedras, a lecture from General Supt. Hernández on the teaching of Spanish, and are expecting Dr. Grubbs and Mr. Van Dine to give an illustrated lecture on "The mosquito" before the end of the institutes.

Opportunity is offered during the summer institute both to students of the normal department of the university and to teachers of the island to take work that will be credited to them toward the elementary certificate or the diploma of the normal department. A great many are taking advantage of this opportunity and in this way the number of normal trained teachers throughout the island will be increased yearly and opportunity will be offered to those who could not afford to give up their work for a year or two to have the advantage of a professional education.

SCHOOL SAVINGS BANKS.

There were deposits in June, 1910, amounting to \$8,883.13, divided among 9,404 depositors, or an average individual bank account of 95 cents a pupil.

Realizing the rapidity with which the school saving system was growing and what in another year it might become, the department, during the past school year, issued orders to limit the system to town schools. Further, no provision being possible for bonding the supervising principals, except at their own expense, it seemed best to recommend a curtailment of the system with the idea of eliminating the possibility of financial difficulties which would most assuredly place the department of education in the spot light of public criticism and censure.

So that during the school year 1910-11 there has been a general feeling of timidity about starting the saving system in those municipalities where it was not installed, and also 15 of the 31 towns have discontinued the system, leaving at the close of the school year but 16 towns operating school banks.

There can be no question but that the school savings banks are desirable. Of course flaws may be found in the management of them, under the regulations at present in vogue; but the first step toward providing funds to pay for bonding the supervising principal of each district, with a contingent fund to pay for stamps and money-order charges (incidental to banking the deposits), will be a long step in the right direction in the solution of the problem of carrying on a safe and secure school saving system in Porto Rico.

During the period of the recent insular fair several hundred school children were enabled to attend, through having saved up their money in school banks. They not only enjoyed themselves fully, but at the same time obtained ideas helpful in furthering their progress in the schools. Here in Porto Rico, where there is no thought of the needs of the morrow, the lesson of saving can not be too forcibly impressed on the coming generation; but until legislation is adopted recognizing and providing for the future of the banks, our work is at a standstill.

School savings-bank system.

Towns.	School depositors.	Individual accounts opened.	Amounts of individual accounts.	Total deposits.
Adjuntas.....	112	12	\$64.27	\$201.82
Aguas Buenas.....	10			2.78
Aibonito.....	34	3	16.00	74.47
Añasco.....	262	27	139.78	414.03
Ciales.....	47	12	36.57	58.07
Coamo.....	354	5	18.25	192.06
Comerio.....	38	1	2.59	63.00
Guayanilla.....	234	9	40.71	337.69
Gurabo.....	210	8	26.65	162.22
Humacao.....	542	18	111.43	245.46
Juana Díaz.....	50	3	10.00	33.00
Juncos.....	178	3	16.68	95.24
Lares.....	342			487.36
Naranjito.....	71	3	9.82	50.79
Peñuelas.....	117	2	9.23	93.57
San German.....	424	4	17.75	464.24
Total.....	3,025	110	519.73	2,975.80

Average deposit per pupil of 98 cents.

SCHOOL LIBRARIES.

The library movement, inaugurated about January 1, 1909, had resulted by the end of that year with a total of 81 libraries with 9,038 volumes in either rural or graded schools. The figures for the year just closed are 239 libraries with a total of 39,716

volumes. Only seven municipalities are without libraries in their graded schools, and only four without libraries in either graded or rural schools. In addition to school libraries, there are in the island 10 libraries open to the general public, containing 23,297 volumes. The largest of these is the Insular Library, in San Juan, supported by insular funds and containing about 15,000 volumes. This makes a grand total of 65,013 volumes accessible to the school children throughout the island. In a number of towns funds have been raised for school libraries by giving school fiestas or entertainments. Frequently the department has recommended that books in Spanish be purchased. As stated last year, the number of books in this language, especially suitable for children, is not large, and some difficulty has been found in making up a serviceable list. The rapid increase of the number of pupils who can read English, it is hoped, will soon make the large list of juvenile books in English available for general reading. In Ponce funds were secured to purchase well-selected libraries in Spanish numbering 381 volumes. The graded-school libraries are in most cases kept in one of the schoolrooms, which is open to the pupils for reading and study for a couple of hours each evening, usually in charge of a teacher. This has had a decided influence in securing better school work as well as keeping the children off the streets at night. The careful reading of a story book in English can not but result in a more rapid acquisition of this language and a better understanding of school work. As the department has no funds available for purchase of books for general reading, it is compelled to rely largely upon private donations. Any contribution of books or magazines can be utilized at once. The steamship lines running to the island have offered to transport any packages for such purpose free of charge. To sum up, this feature of the school work has made a steady, but not spectacular progress during the year, while general interest seems to be as great as in the past.

Statistics for school libraries.

Town.	Graded schools.		Rural schools.		
	Number of volumes.	Cost of maintenance.	Number of libraries.	Number of books.	Number of books drawn.
San Juan.....	1,000				
Rio Piedras (2).....	4,245	\$1,600.00	1	80	45
Trujillo Alto.....			1	50	
Carolina.....	62				
Loiza.....	175	15.05			
Rio Grande.....	235		1	239	113
Fajardo.....	300				
Naguabo.....	300	92.00	1	24	
Vieques.....	390				
Humacao (3).....	422		19	1,461	727
Yabucoa.....	200	140.00			
Arroyo.....	260		2	95	
Patillas.....	257	100.00	1	95	10
Juncos.....	400	15.00	4	320	130
Gurabo.....	390	132.00	3	350	300
Caguas.....	402	90.00	7	133	115
San Lorenzo.....	250		6	127	95
Guayama.....	300				
Salinas.....	233	45.00	5	109	
Cayey.....	350				
Cidra.....	230		2	107	46
Comerio.....	500	186.17	2	99	
Aguas Buenas.....	82	60.99	1	44	
Naranjito.....	434	5.70	1	56	
Aibonito.....	357	40.12	8	747	1,062
Barranquitas.....			6	278	298
Barros.....	154	4.05	5	249	
Coamo.....			5	623	240
Juana Diaz.....	300	100.00			
Ponce (3).....	1,781	150.00			
Guayanilla.....	125				
Peñuelas.....	90				
Yauco (2).....	1,660	608.50	16	324	797
San German.....	948	100.00	8	655	2,138
Lajas.....	650		8	286	
Sabana Grande.....	145		6	150	
Cabo Rojo.....	358		2	85	
Mayaguez.....	735	90.00			
Maricao.....	884		2	98	20
Las Marias.....	323		3	154	28
Añasco.....	1,158	2.00	2	132	174
Rincon.....	267				
Aguada.....	600	6.00			

Statistics for school libraries—Continued.

Town.	Graded schools.		Rural schools.		
	Number of volumes.	Cost of maintenance.	Number of libraries.	Number of books.	Number of books drawn.
Lares.....	353		8	366	
San Sebastian.....	987	\$45.00	1	45	43
Aguadilla.....	213		10	330	
Isabela.....	105				
Quebradillas.....	60		2	236	400
Utua.....	50		4	244	127
Adjuntas.....	650		5	716	342
Camuy.....	830	128.80			
Hatillo.....	538	154.96			
Arecibo.....	1,500	144.00	7	500	
Manatí.....	911	390.00	3	149	152
Ciales.....	250		3	240	
Vega Baja.....	234	5.00			
Vega Alta.....	239				
Corozal.....	131		2	89	
Morovis.....	103		2	95	
Toa Alta.....	70				
Dorado.....	135		1	70	10
Bayamon.....	175				
Total (65).....	29,486	4,450.34	174	10,230	7,412

SCHOOL PLAYGROUNDS.

Since the playground movement in the various towns of the island was instituted by the department of education in 1908, steady progress has been made.

The following table shows the development of this phase of our work for the past three years:

School year.	Acres of land set aside for playgrounds.	Number of towns with playgrounds.	Amount of money spent for playgrounds.	Number of children using playground.
1908-9.....	24	27	\$3,000	5,000
1909-10.....	50	45	8,250	15,000
1910-11.....	58	52	19,746	18,420

The municipal councils have very generously cooperated in the movement by donating land to the school boards in many instances and by providing funds for equipment. In not a few instances private individuals and corporations have demonstrated their desire to have the Porto Rican children given an opportunity for spontaneous play by donating or loaning land so that the children could enjoy free outdoor exercise, without danger from passing vehicles, and by giving either apparatus or money. In several towns the school boards bought land for the playground. The public plazas in a few towns have been changed into recreation centers through the kindness of the municipal authorities. At the present time very few towns of the island, at most eight, have not provided in some way or other a place for the boys and girls to play; and more or less apparatus.

For the most part the apparatus used in the different playgrounds has been made by local carpenters who used native wood wherever possible. This has made the first cost of the equipment very low as compared with the prices charged by manufacturers of steel apparatus and also reduced the cost of transportation to a minimum. Quite a few school boards have, however, provided large playgrounds fully equipped with the most modern steel apparatus and, as the cost of repairing the homemade apparatus is considerable, due to the constant wear and tear, it would seem advisable to purchase steel equipment wherever the school boards have sufficient available money.

In six towns—San Juan, Rio Piedras, Humacao, Santa Isabel, Yauco, and Manatí—teachers with special training have supervised the children while at play. In all other municipalities acting principals, teachers of English or graded teachers have offered their services gladly and have cooperated heartily in providing a pleasant and profitable pastime for their pupils outside of class hours.

The playgrounds have been open, as a rule, before and after school hours and during recesses. In at least one town the children are allowed to utilize the playground during the evening on moonlight nights.

The establishment of playgrounds in connection with the country rural schools is an encouraging feature of the movement in favor of the physical welfare of the Porto Rican children. In several municipalities playgrounds with good equipment have been provided for every rural school in the district and the number of rural playgrounds will increase rapidly in the next few years. As most rural schools have double enrollment, the children who receive their three hours of instruction in the forenoon can devote the afternoon hours to natural play in the open air, and those who attend school in the afternoon have the forenoon hours for exercising their muscles.

I have been pleased to note that parents in a few instances have provided playgrounds equipped with swings, slides, etc., for their children on the grounds about their homes.

Our national game of baseball continues to hold first place as a group game for the Porto Rican boys, and as one travels over the island groups of boys with improvised bats and balls can be seen on the hillsides, if a level space is not handy, thoroughly enthusiastic over their game. There is hardly a town without its baseball team, and in some districts teams have been formed by boys in the rural schools and interesting games played with the graded-school team.

Contests between the teams of adjoining municipalities have been more frequent during the past year than in former years, and in every instance a hearty spirit of rivalry has prevailed. The boys are learning to become good losers as well as good winners. This spirit of true sportsmanship as demonstrated in the athletic contests held is one of the most encouraging results of the playground movement.

The annual athletic meet for boys of the high and grammar school of the island was held March 24 and 25, 1911, at the new athletic field, at Ponce. This field, comprising 5 acres of land, is completely equipped for baseball, field, and track athletics, and tennis. Thousands of parents and children occupied the grandstands and great interest and enthusiasm were displayed by all during the two days' contest. The Ponce School band furnished music throughout the contests and winners and losers alike left the field in the best of spirits.

Basket ball, tether ball, volley ball, and tennis are being introduced quite rapidly and as soon as they are understood by the girls and boys will become a close second to baseball.

At the first insular fair, held at San Juan, February 23-28, the department was able through the courtesy of A. G. Spalding & Bro. to display a model public-school playground showing the most modern improvements in playground apparatus. Each day during the week of the fair, except on Sunday, from 10 to 12 and from 3 to 5, classes of pupils gave exhibitions on the apparatus under the direction of two supervisors of playgrounds. In this way the thousands of people who attended the fair had an opportunity of seeing a thoroughly equipped playground in operation and the results will undoubtedly be felt in all parts of the island.

I wish to take this opportunity of expressing my appreciation to supervising principals, teachers, and municipal councils, school boards, and patrons of the schools for the interest which they have displayed in this important phase of our educational work.

Statistics for public-school playgrounds.

Town.	Land acquired.	Amount expended.	Number of children using playground.	Apparatus acquired.
	<i>Acres.</i>			
San Juan.....	1	\$2,700.00	1,200	2 kindergarten pavilions, tent and appliances, giant strides, 2 frames with swings, climbing poles, ropes, rope ladders, wood ladder, etc.; teeter ladders, jumping standards and take-off with pit, vaulting poles; baseball outfits; basket-ball outfits, medicine balls, rubber and iron quoits, sand boxes, wands, dumb bells, outfits for kindergarten games, etc.
Rio Piedras.....	1½	500.00	530	Frame with swing, wood-ring ladder, rope ladder, flying rings, pole, climbing rope, vaulting standards, jumping standards, tennis outfit, basket-ball outfit, quoits, sand bins, seesaws, vaulting pole, baseball outfit, slides.

Statistics for public-school playgrounds—Continued.

Town.	Land acquired.	Amount expended.	Number of children using playground.	Apparatus acquired.
	<i>Acres.</i>			
Trujillo Alto.....	1	\$20. 00	100	Frame with swings, ladders, ropes, etc.
Carolina.....	$\frac{1}{2}$	272. 00	550	Giant strides, baseball and basket-ball outfits.
Loiza.....	$\frac{1}{2}$	40. 00	200	Baseball outfit, basket ball, croquet set, football.
Rio Grande.....	$\frac{1}{2}$	23. 80	250	Baseball outfit, bean bags, medicine balls.
Fajardo.....	2	700. 00	500	2 grand stands, hurdles, jumping standards, vaulting poles, swings, trapeze, rings, boxing gloves, baseball outfit, basket-ball outfit, football, tetherball, tennis outfits, quoits, Indian clubs, dumbbells.
Naguabo.....	(1)	47. 40	50	Baseball outfit.
Vieques.....	$2\frac{1}{2}$	784. 72	500	Two frames with swings, ladder, rings, climbing pole and rope, 4 seesaws, vaulting and jumping standards, tether pole, baseball outfit, grand stand, basket-ball outfit.
Humacao.....	$\frac{1}{2}$	200. 00	970	Baseball and basket-ball outfits, swings, vaulting poles, jumping ropes, giant stride, parallel bars, hammock swings, etc.
Yabucoa.....	1	100. 00	400	Swings, rings, seesaws, trapeze, rope ladder, slides, etc.
Maunabo.....	$\frac{1}{2}$	30. 65	100	Basket-ball and baseball outfits.
Patillas.....	1	80. 00	340	Baseball outfit, seesaws, swings, rings, quoits, vaulting poles, trapeze, jumping standards.
Arroyo.....	$\frac{1}{2}$	112. 00	300	Seesaws, vaulting pole, jumping standard frame with rings, swings, climbing poles, rope ladders, baseball outfit, quoits.
Juncos.....	$\frac{1}{2}$	180. 00	400	Giant stride, vaulting pole, seesaw, medicine ball, trapeze, climb rope, quoits, rings, basket-ball outfit, baseball outfit, jumping standards.
Gurabo.....	$\frac{1}{2}$	138. 00	400	Giant stride, vaulting pole, seesaw, medicine ball, quoits, iron pins, flying rings, basket-ball and baseball outfits.
Caguas.....	(1)	115. 00	300	Baseball outfits, twelve shot, vaulting pole, spiked shoes for races, hurdles, jumping standards.
San Lorenzo.....	(2)	15. 00	50	Baseball outfit.
Guayama.....	$\frac{1}{2}$	276. 35	300	Baseball outfit, jumping standards, gymnasium outfit, tennis, vaulting pole, medicine balls, quoits.
Salinas.....	(1)	160. 00	525	Baseball outfit, basket-ball, 12 swings, 4 seesaws.
Santa Isabel.....	$\frac{1}{2}$	742. 00	475	Swings, trapeze, flying rings, slides, giant strides, seesaws, merry-go-round, miniature Ferris wheel, sand boxes, croquet, baseball outfit.
Cayey.....	$\frac{1}{2}$	50. 00	185	Baseball and basket-ball outfits.
Cidra.....	$\frac{1}{2}$	25. 00	269	Baseball outfit.
Aibonito.....	1	168. 80	75	High-jump standards, vaulting pole, hurdles, tennis pole, baseball outfit, swings.
Barranquitas.....	1	50. 00	20	Baseball outfit.
Barros.....	2	39. 58	50	Do.
Coamo.....	4	19. 73	20	Do.
Juana Diaz.....	2	300. 00	500	Baseball outfit.
Ponce.....	5	6, 000. 00	1, 500	Baseball, track and field equipment, tennis, swings, seesaws, giant strides, slides, jumping standards, vaulting buck, parallel bars, etc.
Guayanilla.....	1 $\frac{1}{2}$	60. 00	25	Baseball outfit.
Peñuelas.....	(1)	60. 00	30	Baseball and tennis outfits.
Yauco.....	(1)	458. 05	1, 000	Frames with swings, trapezes, climbing poles, ladders, seesaws, slides, parallel bars, baseball, basket-ball, and tennis outfits, football, medicine balls, vaulting poles, volley balls, quoits, etc.
San German.....	3	70. 00	150	Baseball outfit and backstop.
Cabo Rojo.....	(1)	70. 37	200	Climbing poles, trapezes, parallel bars.
Mayaguez.....	7	77. 35	100	Basket-ball and baseball equipment.
Maricao.....	$\frac{3}{4}$	602. 54	200	Giant stride, quoits, vaulting pole, bean bags.
Las Marias.....	(1)	15. 00	50	Baseball outfit.
Añasco.....	$\frac{1}{2}$	160. 97	1, 000	Merry-go-rounds, baseball outfit, horizontal and vertical ladders, swings, rings, trapeze, hurdles, grand stand.
Rincon.....	2	33. 00	50	Baseball outfit.
Aguada.....	$\frac{3}{4}$	180. 00	300	Swings, rings, trapeze, horizontal and vertical ladders, seesaws, hurdles, merry-go-round, vaulting poles.
San Sebastian.....	(2)	200. 00	600	Tether pole, swings, trapeze, climbing ropes, climbing spar, rings, seesaws, jumping standards, vaulting standards, baseball outfit, slides, giant stride, inclined ladders, teeter ladders, vaulting buck, vaulting horse.

¹ School yard.² Public plaza.

Statistics of public-school playgrounds—Continued.

Town.	Land acquired.	Amount expended.	Number of chil- dren using play- ground.	Apparatus acquired.
	<i>Acres.</i>			
Isabela.....	$\frac{1}{2}$	\$20.00	40	Baseball outfit, jumping standards.
Quebradillas.....	$\frac{1}{2}$	25.00	180	Baseball outfit, swings.
Utüado.....	$\frac{2}{2}$	1,216.66	.....	Swings, seesaws, trapeze, tether balls.
Adjuntas.....	$\frac{2}{2}$	250.00	400	Baseball equipment.
Camuy.....	(1)	40.00	160	Do.
Hatillo.....	(1)	10.00	200	Swings, climbing ropes, climbing rod, trapeze,
Arecibo.....	1	1,100.00	1,200	climbing ladders, parallel bars, seesaws, hurdles,
				jumping standards, flying rings, quoits, ring toss,
				basket ball, medicine ball, volley ball, shot, ham-
				mer, baseball, football, lawn tennis, giant stride,
				croquet.
Manati.....	$1\frac{1}{2}$	119.00	30	Vaulting pole, baseball materials, sacks for races,
				stands.
Ciales.....	$\frac{1}{2}$	50.00	300	Swings, seesaws, baseball outfit, 14 swings in 6 rural
				schools, 3 rural-school baseball outfits, basket
				and football, quoits.
Vega Baja.....	$\frac{1}{2}$	300.00	500	Baseball outfit, croquet sets, quoits, jumping stand-
				ards, swings, climbing spar and ropes, rings, rope
				ladders, trapeze, horizontal bar, apparatus for
				dipping and chinning, basket-ball and tennis
				outfits.
Vega Alta.....	$\frac{1}{2}$	80.00	150	Swings, rings, trapeze, climbing rope and spar,
				baseball outfit, croquet sets, quoits, outdoor
				gymnasium.
Corozal.....	(1)	15.00	100	Baseball outfit.
Morovis.....	$\frac{1}{2}$	15.00	100	Do.
Toa Baja.....	(1)	15.00	50	Do.
Toa Alta.....	1	10.50	200	Do.
Dorado.....	1	431.00	100	Do.
Bayamon.....	$\frac{1}{2}$	100.00	.....	Swings and rings, climbing pole, ladder, vaulting
				standards, seesaws.
Comerio.....	(*)	49.00	400	Jumping standards, frames with swings, climbing
				poles, ladders, trapezes, rings and climbing ropes,
				baseball outfit.

¹ School yard.² Public plaza.

SCHOOL BUILDINGS.

There has been no decrease in the interest shown in past years by the school boards and the department in the erection of school buildings. Every effort is being made to lessen the number of rented schoolrooms, and as quickly as the resources of the school boards permit new buildings are being erected. In the past year some half dozen school boards have taken the steps necessary to obtain a loan from the Insular Government with which to build schools, and in this manner do away with the payment of excessive rents.

At the present time there are owned by the people of Porto Rico and used exclusively for school purposes 89 graded and 234 rural schools, as compared with 64 graded and 174 rural schools in 1907.

At the last legislative session there was appropriated another \$40,000 to further the work begun by the appropriation of a like amount in 1908. From this amount, which is set aside as a "school building fund," school boards are advanced a sufficient amount to pay for the cost of a building of the size warranted by the school population. The method of repayment remains the same as previous years; that is, school boards repay half or other proportions of the cost at a low rate of interest.

The construction of the cheaper schools of the price of \$250 is still being carried on and of the \$40,000 set aside for this purpose, \$30,833.86 has been spent to date.

As may be seen by the substantial increases in the school-board balances at the close of the fiscal year 1910-11, there is a promising outlook for the construction of a great number of good schools during the coming year. It is to be hoped that within the next three years every one of the 68 municipalities will own its own schools.

At the present time, belonging to the people of Porto Rico, there are 219 one-room rural buildings, 15 two-room rural buildings, and 89 graded buildings, divided as shown by the following table:

*Buildings owned by the people of Porto Rico and used exclusively for school purposes,
June 30, 1911.*

NUMBER OF ROOMS.

	Graded.														Rural.		Total rooms.
	1	2	4	5	6	8	9	11	12	16	21	22	1	2			
San Juan.....		2	1			1	1				1			1		39	
Rio Piedras.....					1								6	1		14	
Trujillo Alto.....													2			2	
Carolina.....	1					1							3			12	
Loiza.....													1			1	
Rio Grande.....					1								2			8	
Fajardo.....						2										16	
Naguabo.....													1			1	
Vieques.....		1			1											8	
Humacao.....	1	1	1										1			8	
Yabucoa.....						1							3			11	
Maunabo.....				1									2			7	
Arroyo.....	1			1												6	
Patillas.....			1										3			7	
Juncos.....		1											2			3	
Gurabo.....		1											3			4	
Caguas.....										1			2			18	
San Lorenzo.....													1			1	
Guayama.....			1		1											10	
Salinas.....			1										2			6	
Santa Isabel.....			1										8			12	
Cayey.....			1										6			10	
Cidra.....			1										2			6	
Comerio.....													2			2	
Aguas Buenas.....			1										1			5	
Naranjito.....			1										4			8	
Aibonito.....			1										1			5	
Barranquitas.....													5			5	
Barros.....		1											3			5	
Coamo.....			1		1								3			13	
Juana Diaz.....		1			1								11			19	
Ponce.....				1	2	1		1	1				1	1		51	
Guayanilla.....			1										4			8	
Peñuelas.....			1										1			5	
Yauco.....			2							1			8	1		30	
San German.....			1			1										12	
Lajas.....			1										8			12	
Sabana Grande.....			1										2			6	
Cabo Rojo.....			1										4			8	
Mayaguez.....					1	1					1		12	2		46	
Maricao.....			1										5			9	
Las Marias.....			1										5			9	
Añasco.....			1		1								6			16	
Rincon.....																	
Aguada.....				1									2			7	
Lares.....		1	1										6			12	
San Sebastian.....			1										4			8	
Aguadilla.....			1										16	1		22	
Moca.....			1										7			11	
Isabela.....			1										3			7	
Quebradillas.....			1										4			8	
Utüado.....													6	1		8	
Adjuntas.....			1										6			10	
Camuy.....			1										3			7	
Hatillo.....			1										3			7	
Arecibo.....	1						1	1				1	5			37	
Manatí.....													5			13	
Ciales.....					1											6	
Vega Baja.....						1							1			9	
Vega Alta.....						1										6	
Corozal.....					1								4			10	
Morovis.....													2			2	
Toa Baja.....	2		1													6	
Toa Alta.....													5			5	
Dorado.....																	
Bayamon.....		1	1		1								2			14	
Culebra.....													3			3	
Total.....	8	8	34	4	14	10	1	1	2	2	1	1	223	8		702	

TEXTBOOKS.

During the year ending June 30, 1911, \$28,912.59 was spent for textbooks and \$21,087.41 for supplies for the common schools of the island, or a total of \$50,000.

In addition to this there was spent for high-school books and supplies the \$4,500 appropriated and from the item "common-school equipment" a further amount of \$2,754.51, making a total for high schools of \$7,254.51 and for all schools \$57,254.51. Dividing this sum amongst over 145,000 children enrolled in all the public schools of the island, we find \$39 available per pupil—an insignificant sum surely to provide books, paper, pencils, etc.

Textbooks on hand June 30, 1910, amounted to 446,109 for common and 8,000 for high schools; purchased during the fiscal year 1910-11, 84,995 common and 8,134 high school books; condemned as unfit for further use in our schools, 21,998. At the close of the year 1910-11 there were on hand 509,106 common-school books and 16,134 high-school books, a total of 525,240 for all schools.

The increase in the attendance at the high schools has necessitated the purchase of books in greater number than ever before, as witness over 8,000 bought during 1910-11 compared with 8,000 on hand June 30, 1910. This means a large expenditure, for in general one high-school textbook costs twice as much as the average common-school textbook.

In the first grade two books are supplied each pupil at an estimated cost of 20 cents a book, in addition to paper, pencils, and the charts, etc., necessary to the work; second grade, two or three books, costing 25 cents each; third grade, 4 books at 25 cents each; fourth grade, 5 books at 30 cents each; fifth grade, 6 books at an average price of 30 cents each; sixth grade, 8 books, at 45 cents each; seventh grade, 8 books, at 55 cents each; eighth grade, 10 books at an average price of 60 cents each. Besides these books in the hands of each one of the 145,000 pupils, dictionaries, music books, charts, maps, etc., must be reckoned upon and account for a considerable proportion of the whole expenditure.

Further along, in high-school work—and the department is now maintaining 18 ninth grades at different parts of the island—the cost of a textbook is conservatively figured at \$1. Since a minimum of five books is required for each pupil, and in view of the necessity of renewing our book supply every third year, an enrollment of 1,200 pupils would mean an expenditure of \$6,000 or \$2,000 a year for textbooks alone. Supplies must be purchased for commercial work, such as typewriters, tables, etc.; for chemical and physical laboratories; desks, chairs, blackboards, maps, and the ordinary equipment consisting of pencils, pens, paper, and ink. Furthermore the high schools must be provided with desks, chairs, blackboards, maps, and the ordinary school equipment of pencils, pens, paper, and ink. Typewriters, tables, etc., must be purchased for commercial work, and the maintenance of chemical and physical laboratories entails a considerable expenditure.

ORIGINAL RESEARCH.

For the first time in its history the department of education has given its attention in a modest way to certain studies in the field of original research: First, to a study of ethnology, and, second, to a study of folklore. As yet nothing has been accomplished along the line and perhaps will not be by the department of education, yet a mass of material is being collected which, placed in the hands of competent students, can not fail to be of great value. The department is in official touch directly with 2,000 or more teachers and through them with 150,000 pupils, representing practically every family in the island. It is not strange then that with such an advantage the department is able, as perhaps is no other organization, to come in touch with the people as a whole and learn from them conditions and customs in even the remotest part of the island. The first step in the ethnological study was the issue of the following circular letter to supervising principals of the island:

"It is my belief that an organization such as is the department of education of Porto Rico should, in addition to its purely administrative work, be carrying on studies and making investigations of a scientific nature which might result in reports which should prove contributions to knowledge.

"One of the most promising fields for such a study is that having to do with the ethnology and archeology of our island. That preliminary data may be gathered, I will ask you to enlist the aid of your teachers and, if necessary, the pupils in the district, to the end that the following information may be furnished:

"First. The exact location and a more or less detailed description of any evidences in situ of Indian occupation or activity within your district. Such evidence would consist of burial mounds, playgrounds, or athletic field, shell heaps, pictographs, excavations or any other Indian construction which because of its character has been too large to remove and is consequently still in position.

"Under this heading please report the slightest traces or the most imperfect examples as well as the best.

"Second. As complete a list as possible of Indian relics now owned by individuals within your district, and if possible a statement as to whether the pieces thus owned would:

"(a) Be donated to the Insular Library and Museum;

"(b) Would be loaned;

"(c) Could be purchased, and if so what would be the price. Such relics could consist of axes, spearheads, knives, collars, idols, balls, or any other piece plainly of Indian origin.

"I will ask that you reply to this letter either making report of progress or a final report on or before June 15 of the present year. In some of the districts of the island it is probably true that none of these Indian relics exist, in which case a final report could be made to that effect. In others where some relics exist a final report can be made by the date mentioned, while in still others the field is perhaps so rich that it will take a longer period to furnish the material requested.

"I feel that with nearly 2,000 teachers and roughly 140,000 pupils in the department of education, no other organization is so well fitted to take up the work of a preliminary ethnological survey."

As the result of the foregoing circular letter, reports have been received from the 40 supervising principals of the island showing the conditions in each district as regards each of the special topics touched upon in the letter. The returns are being tabulated and a map constructed showing the existence of ethnological evidences throughout the island.

The second study mentioned, that of folklore, or rather of songs and ballads, was made possible through the generosity of Mrs. F. R. Hoisington, of New York City. The following circular letter was sent out to supervising principals early in June explaining the matter more fully:

"Through the generosity of Mrs. F. R. Hoisington, of New York City, prizes are offered to the pupils of the public schools of Porto Rico for the largest and most meritorious collections of *'canciones antiguas de España y Puerto Rico.'* The prizes consist of a first, second, third, and fourth, of \$25, \$15, \$10, and \$5, for the four leading collections. The following govern the conditions of the competition:

"1. The ballads must be old and must be of Puerto Rican or Spanish origin.

"2. The name of the person singing them or telling them must be given and as much information as possible as to the origin of both words and music must be given. For instance, whether the song is founded on fact or whether the air is by a Puerto Rican musician and if the author of words is known.

"3. Especially wanted are the songs sung by the blind men of Puerto Rico to the guitar and guichero accompaniment. Please give the name and place of residence of singer.

"4. Songs sung by mothers and nurses to children are wanted.

"5. The music must be written upon the paper provided, so that the collection will be uniform.

"6. If any collection prove acceptable besides the four prize-winning collections, special prizes will be given according to the number, merit, and form of presentation of ballads in said collection that are different from the prize winners.

"7. The time set for the distribution of prizes will be some time next year; date to be fixed later.

"8. A committee of three judges will be appointed for the words and three for the music; to be announced later.

"9. Children may be assisted in any way by members of their families or friends; schools may enter the contest, the prize going to the school.

"10. Each sheet of music or page of words must have in the lower left-hand corner the words 'Collected by' * * * (the name of the child or school entering the competition). Each collection must be inclosed in an envelope or case containing the name of the child collector or school plainly inscribed on the outside.

"11. All collections must be sent in duplicate to the commissioner of education by January 15, 1912.

"12. As the object of this competition is to obtain as many different old songs as possible, no collection of less than 15 songs will be eligible for the first prize.

"13. In case of any special beauty or length of any song a special prize will be given to it alone.

"14. No translations will be eligible.

"If you can find out, please let me know how many are likely to compete, in order that the proper amount of paper may be provided."

Already many of the districts of the island have signified their intention to enter this competition, and it seems probable that much valuable material will be forthcoming.

FINANCIAL STATEMENT.

The budget as passed at the last session of the legislature carried a total of \$877,960 for educational work in Porto Rico. As compared with previous years, this amount was \$27,460 more than 1909-10, but less by \$1,630 than the budget of 1908-9. The maximum salary list for teachers again went into effect, and with the tremendous increase in the enrollment in our schools, entailing an increase in the number of teachers, required the strictest economy; as the result many teachers were placed in charge of extra grades (some combining as many as three) and much credit is due them for their acceptance of this severe task in the proper spirit.

Common-school salaries paid during the past three years were as follows:

1908-9.....	\$653, 546. 47
1909-10.....	626, 542. 25
1910-11.....	668, 414. 54

From the same appropriation during 1910-11 salaries of 40 supervising principals were paid, in the amount of \$47,330. For "incidentals, common schools," \$6,608.55 was expended, consisting for the most part of transportation charges on shipments of school supplies, the printing of forms, school registers, paper for examinations, special pamphlets, etc. In addition to the above amounts, \$50,000 spent for textbooks and school supplies gives the following expenditure from department funds for common schools 1910-11:

Teachers' salaries.....	\$668, 414. 54
Field supervision.....	47, 330. 00
Contingent expenses.....	6, 108. 55
Textbooks and school supplies.....	50, 000. 00
	<hr/> 771, 853. 09

For high schools \$22,690.15 was spent in salaries, and in addition to the \$4,500 set aside in the budget for contingent expenses, high schools, a further expenditure of \$2,754.51 was made from the "no fiscal year" fund "common-school equipment," to adequately supply the demand for textbooks and sufficient laboratory equipment,

Salaries.....	\$22, 690. 15
Contingent expenses.....	4, 500. 00
Light and water.....	96. 12
Transferred.....	2, 754. 51
	<hr/> 30, 040. 78

in comparison with \$21,577.17 spent for the same purpose during 1909-10.

"Summer schools" during 1910 were provided for from an appropriation of \$1,000, of which \$745.98 was expended in carrying on the work at Ponce, the funds of the University of Porto Rico taking care of the session at Rio Piedras.

Scholarship students in the States and in the three high schools of the island carried an expenditure of \$24,537.28, as against \$29,995.53 during 1909-10.

In the office proper of the department expenditures for salaries amounted to \$32,905.84, against \$33,478.63 in 1909-10 and \$33,583.56 in 1908-9; for incidentals, \$8,394.59, as compared with \$9,279.61 during 1909-10.

Distributed under their respective headings, the expenditures may be tabulated as follows:

FINANCIAL STATEMENT, 1910-11.

Regular appropriations.

RECEIPTS.

Regular appropriation for the fiscal year 1910-11.....	\$877, 960. 00
Additional for mechanical drawing classes at Ponce.....	675. 00
Transfer from "Common school equipment" to "Contingent expenses, high schools".....	385. 51
	<hr/> 879, 020. 51

DISBURSEMENTS.

Salaries, office of the commissioner.....	\$32,905.84	
Contingent expenses—incidentals.....	6,987.57	
Contingent expenses—postage.....	1,710.00	
	<hr/>	\$41,603.41
Salaries, common schools—teachers.....	668,414.54	
Salaries, supervising principals.....	47,330.00	
Contingent expenses—incidentals.....	6,108.55	
Textbooks and school supplies.....	50,000.00	
	<hr/>	771,853.09
Salaries, high schools.....	22,690.15	
Contingent expenses—incidentals.....	4,859.26	
Lighting.....	41.92	
Water.....	34.20	
	<hr/>	27,625.53
Summer institutes and general lecture work.....		745.98
Scholarships:		
Technical education in United States.....	4,999.39	
Instruction and training in United States.....	8,458.33	
Education of young women in United States.....	2,666.66	
High schools of Porto Rico.....	8,412.90	
	<hr/>	24,537.28
Transfer to contingent expenses (Insular Library of Porto Rico).....		500.00
		<hr/>
		866,865.29
Balance on hand, June 30, 1911.....		12,155.22
		<hr/>
Total.....		879,020.51

School extension in Porto Rico.

RECEIPTS.

Balance on hand, July 1, 1910:	
General fund.....	\$5,135.77
Erection of buildings.....	3,444.04
Repayments by municipalities of proportional shares of cost of buildings erected by the department.....	830.89
	<hr/>
	9,410.70

EXPENDITURES.

Plans for school buildings.....	157.00
Expenses, school exhibit, insular fair.....	1,308.51
Rural school, barrio of Rayo, Sabana Grande.....	1,000.00
Erection of buildings and repairs.....	4,016.73
	<hr/>
	6,482.24
Balance on hand, June 30, 1911.....	2,928.46
	<hr/>
	9,410.70

School building fund.

RECEIPTS.

Balance on hand, July 1, 1910:	
General fund.....	\$24,775.91
Erection of buildings.....	6,761.74
Repayments by school boards of one-half cost of buildings erected by the department.....	6,492.69
	<hr/>
	38,030.34

EXPENDITURES.

Erection of buildings.....	3,690.16
Balance on hand, June 30, 1911.....	34,340.18
	<hr/>
	38,030.34

Common-school equipment.

RECEIPTS.

Balance on hand, July 1, 1910.....	\$5, 952. 51
Repayments by school boards and others.....	2, 389. 07
	<u>8, 341. 58</u>

EXPENDITURES.

School supplies.....	3, 400. 40
Balance on hand, June 30, 1911.....	4, 941. 18
	<u>8, 341. 58</u>

Purchase and construction of rural-school buildings.

Appropriation.....	\$40, 000. 00
Buildings erected to date.....	30, 833. 86
	<u>9, 166. 14</u>

Honorary scholarship for Rafael Palmer.

RECEIPTS.

Balance on hand, July 1, 1910.....	\$1, 000. 00
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EXPENDITURES.

Monthly payments.....	500. 00
Balance on hand, June 30, 1911.....	500. 00
	<u>1. 000. 00</u>

Summary.

	Receipts.	Expenditures.
Regular and supplementary appropriations.....	\$879, 020. 51	\$866, 865. 29
School extension in Porto Rico.....	9, 410. 70	6, 482. 24
School building fund.....	38, 030. 34	33, 690. 16
Purchase and construction, rural schools.....	40, 000. 00	30, 833. 86
Miscellaneous funds.....	9, 341. 58	3, 900. 40
Balance June 30, 1911.....		64, 031. 18
Total.....	975, 803. 13	975, 803. 13

TEACHERS' SALARIES, 1910-11.

At the annual session of the legislature held in February, 1910, the sum of \$721,880 was appropriated to pay "common-school salaries" for the fiscal year ending June 30, 1911. The maximum salary was paid each teacher in amounts as follows:

	Per month.
Continuation.....	\$83. 33
English.....	75. 00
Special.....	75. 00
Principal (\$70, \$75).....	80. 00
Acting principal (extra).....	10. 00
English, graded (\$50, \$55).....	60. 00
Graded (\$45, \$50).....	55. 00
Rural (\$30, \$35).....	40. 00
Night.....	10. 00

The following total was disbursed in this manner to 1,692 teachers and 40 supervising principals:

Teachers, graded.....	\$369, 164. 54
Teachers, rural.....	299, 250. 00
Supervising principals.....	47, 330. 00
	<u>715, 744. 54</u>

This shows an average monthly salary of \$44.21, or for the nine school months \$397.87. To this must be added the compensation paid as house rent to teachers by the school boards from their own funds. Summing up these amounts, i. e.,

Salary directly from the department..... \$668,414.54
House rent from school boards..... 91,353.66

759,768.20

gives to the teachers in the schools of Porto Rico an average monthly salary of \$50.80 (\$457.14 yearly).

Following the custom of previous years and in pursuance of a law passed at the last session of the legislature, allowing teachers in any school year 15 days' leave for justifiable absences, the department repaid after the close of school the amount of \$10,513.54. This was divided (and in comparison with absence repayments of previous years is) as follows:

Years.	Teach- ers.	Days absent.	Days repaid.	Amount.
1908-9.....	1,619	5,698	2,239	\$5,133.25
1909-10.....	1,644	6,531	3,280	6,551.18
1910-11.....	1,692	7,355	5,499	10,513.54

NOTE.—Three towns missing.

This shows a repayment to teachers of 75 per cent of the total number of days absent during 1910-11, as compared with 52 per cent paid in 1909-10.

SCHOOL BOARD ACCOUNTS.

The results obtained in the financial transactions of the school boards of this island during the fiscal year 1910-11 have been highly satisfactory. The accounting system established so regulates the amounts to be disposed of annually by each board for its different obligations that it would be difficult for any one of them, however limited its resources, to have a deficiency at the expiration of any fiscal year.

From the comparison given below it will be seen that cash on hand June 30, 1911, to the credit of the school boards amounted to \$181,622.07, or \$41,452.19 more than at the close of the fiscal year 1909-10.

Comparative statement.

Fiscal years.	Balance on hand June 30.	Total income, including balance.	Total ex- penditures.	Indebted- ness from former years.
1903-4.....	\$8,831.93			\$51,368.95
1904-5.....	25,396.27	\$245,760.53	\$220,364.26	27,342.14
1905-6.....	43,878.24	304,693.94	260,815.70	9,215.27
1906-7.....	88,592.75	346,451.79	257,859.04	1,911.75
1907-8.....	116,438.16	504,481.26	388,043.10	
1908-9.....	127,213.59	564,699.57	437,485.98	
1909-10.....	143,074.26	562,236.15	419,161.89	
1910-11.....	181,622.07	585,313.64	403,691.57	

The considerable surplus on hand is not due to any special effort on the part of the school boards, as these corporations never avoid expenditures that are evidently useful and necessary to public education. Moreover, wherever their financial conditions will permit school boards are allowed an increase in ordinary as well as extraordinary expenses. Among the latter are included expenses incidental to the extension of school libraries and playgrounds, construction of new buildings, and especially enlargement of existing school buildings. The boards have made a total disbursement of \$97,392.38 for the construction of buildings during the fiscal year 1910-11.

Of this sum, \$45,943.96 was paid to the treasurer of Porto Rico on account of loans made for the construction of school buildings. The difference of \$51,448.42 has been paid from regular funds of the boards, assigned in school budgets under item 13, sub-head "G."

The following statement shows in a detailed manner the income and expenses of the boards during the years herein referred to:

Receipts.

To balance deposited in the American Colonial Bank in favor of the school boards June 30, 1910	\$141, 113. 93
Total amount received by treasurers of school boards from July 1, 1910, to June 30, 1911.....	398, 255. 75
Total amount retained by the treasurer of Porto Rico during the fiscal year 1910-11 in payment of loans and for the construction of school-houses.....	45, 943. 96
Total.....	585, 313. 64

Disbursements.

Payments made during the fiscal year 1910-11:	
Rent of schoolhouses.....	67, 977. 72
House rent for teachers.....	91, 353. 66
Salaries of employees.....	59, 124. 41
Contingent expenses, school boards.....	5, 214. 32
Equipment and furniture.....	20, 824. 77
School and athletic material.....	5, 204. 12
Construction of school buildings.....	51, 448. 42
General expenses.....	56, 599. 69
Total.....	357, 747. 61
Amount paid on account of loans and for the construction of schoolhouses.	45, 943. 96
Balance.....	181, 622. 07
Total.....	585, 313. 64

To balance deposited in the American Colonial Bank and Royal Bank of Canada to the credit of the school boards June 30, 1911.....	181, 622. 07
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During the last fiscal year we have obtained from the American Colonial Bank and the Royal Bank of Canada, where school funds are deposited, a credit of 2 per cent interest on quarterly balances. By this concession a not inconsiderable sum will be realized.

We may well accept the above-named rate of interest offered by these banks, but only until we can find a more productive depository for the money of the school boards. The new law relative to loans through the issuance of bonds as surety will facilitate this kind of transactions, and the boards may contract loans for sums that, together with the surplus cash, will make up the amount needed for the construction of their own school buildings. Thus loans will be contracted for such sums as may be absolutely necessary, and at the same time good investments will be made of the available surplus.

We believe that just as at the beginning of the accounting system our efforts were directed to reducing the then existing deficit of \$51,368.95, our efforts should now be directed to reducing the balance of \$181,632.07 in favor of the boards to such point as may be wise. If we reduce this surplus by investing a good part of it in the construction of school buildings we shall be reducing the school boards' expenditure for rent of schoolhouses, which, in the fiscal year 1910-11, amounted to \$67,977.12. The saving that will be made in this way will represent for the boards a very high rate of interest on their investment as compared with that paid by the banks, for the rent value of houses leased for schools is in the majority of cases excessive.

The school boards having knowledge of these plans are all willing to come under the new law relative to loans, and we have no doubt that during the fiscal year 1911-12 several new school buildings will be constructed. The carrying out of these plans will be greatly assisted by the increase in the assessed value of real and personal property, which will cause an increase of \$30,967.50 in the resources of the boards for the next fiscal year.

School board finances—Receipts and expenditures 1910-11.

Municipality.	Cash on hand June 30, 1910.	Receipts by the school board treasurers.	Retained by insular treasurer.	Aggregate resources.	Aggregate payments, including those by insular treasurer.	Cash balance June 30, 1911.
San Juan.....	\$16,699.86	\$63,320.60	\$12,483.50	\$92,503.96	\$58,051.44	\$34,452.52
Rio Piedras.....	7,929.58	8,653.03	482.63	17,065.24	6,221.47	10,843.77
Trujillo Alto.....	1,055.46	1,670.48	.....	2,725.94	1,619.18	1,106.76
Carolina.....	853.13	4,774.86	734.31	6,362.30	5,760.77	601.53
Loiza.....	3,143.94	5,782.58	.....	8,926.52	3,723.80	5,202.72
Rio Grande.....	1,806.81	3,859.89	.....	5,666.70	3,814.45	1,852.25
Fajardo.....	6,719.89	24,934.01	218.15	31,872.05	25,160.41	6,711.64
Naguabo.....	2,054.63	5,133.33	.....	7,187.96	5,215.32	2,572.64
Vieques.....	6,042.93	7,805.84	.....	13,848.77	8,994.51	4,854.26
Humacao.....	6,102.39	12,584.87	.....	18,687.26	7,935.86	10,751.40
Nabucoa.....	3,652.47	6,172.92	.....	9,825.39	4,548.35	5,277.04
Maunabo.....	598.87	1,412.15	383.29	2,394.31	2,062.35	331.96
Arroyo.....	246.61	2,712.08	675.35	3,634.04	3,124.15	509.89
Patillas.....	806.57	2,944.09	116.39	3,867.05	2,645.79	1,221.26
Juncos.....	2,673.04	6,049.77	.....	8,722.81	3,806.75	4,916.06
Gurabo.....	2,571.49	3,499.57	.....	6,071.06	3,507.95	2,563.11
Caguas.....	6,648.48	7,933.09	2,448.68	17,030.25	9,863.08	7,167.17
San Lorenzo.....	433.01	2,343.46	.....	2,776.47	2,015.55	760.92
Guayama ¹	2,213.67	4,066.39	1,073.87	7,353.93	4,127.82	3,226.11
Salinas.....	2,918.02	7,193.28	1,104.06	11,215.36	6,517.17	4,698.19
Santa Isabel.....	2,200.55	6,512.49	450.17	9,163.21	6,411.29	2,751.92
Caye.....	1,291.52	4,598.90	.....	5,890.42	4,676.81	1,213.61
Cidra.....	220.25	1,319.79	282.02	1,822.06	1,634.45	187.61
Comerio.....	1,622.02	2,902.56	.....	4,524.58	3,212.13	1,312.45
Aguas Buenas.....	755.35	1,404.10	.....	2,159.45	1,736.81	422.64
Naranjito.....	52.43	656.74	182.06	891.23	784.69	106.54
Aibonito.....	299.05	2,498.10	.....	2,797.15	2,541.15	256.00
Barranquitas.....	464.40	1,204.21	.....	1,668.61	1,512.97	155.64
Barros.....	1,642.95	1,778.15	.....	3,421.10	2,485.45	935.65
Coamo.....	371.83	3,412.97	693.55	4,478.35	4,283.77	194.58
Juana Diaz.....	1,471.32	8,290.15	1,520.66	11,282.13	8,558.95	2,723.18
Ponce.....	8,248.78	27,118.07	10,957.57	46,324.42	35,427.54	10,896.88
Guayanilla.....	338.27	3,202.07	376.08	3,916.42	3,125.52	790.90
Peñuelas.....	325.84	2,039.39	383.21	2,748.44	2,453.50	294.94
Yauco.....	1,542.21	12,454.21	671.77	14,668.19	12,171.44	2,496.75
San German.....	1,623.18	5,071.01	429.31	7,123.50	5,404.34	1,719.16
Lajas.....	218.48	3,208.47	746.89	4,173.84	3,853.00	320.84
Sabana Grande.....	525.61	1,775.08	327.17	2,627.86	2,206.86	421.00
Cabo Rojo.....	1,795.64	4,004.23	.....	5,799.87	4,034.63	1,765.24
Mayaguez.....	7,330.35	17,174.65	1,042.99	25,547.99	17,574.45	7,973.54
Maricao.....	2,691.04	3,574.72	.....	6,265.76	2,854.87	3,410.89
Las Marias.....	3,048.12	3,771.18	.....	6,819.30	3,049.66	3,769.64
Añasco.....	38.27	3,573.00	777.38	4,388.65	4,076.29	312.36
Rincon.....	247.12	1,066.57	.....	1,313.69	1,113.45	200.24
Aguada.....	3,737.27	3,527.97	1.25	7,266.49	4,231.54	3,034.95
Lares.....	455.58	3,926.96	1,013.92	5,396.46	4,811.24	585.22
San Sebastian.....	1,078.67	3,454.89	.....	4,533.56	4,085.28	448.28
Aguadilla.....	920.92	3,508.62	.....	4,429.54	3,793.99	635.55
Moca.....	117.56	1,234.12	288.42	1,640.10	1,449.51	190.59
Isabela.....	407.64	2,048.54	174.62	2,630.80	2,336.61	294.19
Quebradillas.....	189.04	1,087.30	.....	1,276.34	1,136.57	139.77
Utua.....	3,815.06	8,999.76	.....	12,814.82	9,809.71	3,005.11
Adjuntas.....	1,189.44	4,815.68	.....	6,005.12	4,666.56	1,338.56
Camuy.....	263.86	2,358.73	.....	2,622.59	2,085.02	537.57
Hatillo.....	458.39	2,587.76	.....	3,046.15	2,510.54	535.61
Arecibo.....	4,338.19	14,844.87	3,703.19	22,946.25	19,095.23	3,851.02
Manati.....	4,078.53	16,775.43	335.08	21,189.04	16,163.42	5,025.62
Ciales.....	1,029.37	3,244.80	.02	4,274.19	3,449.00	825.19
Vega Baja.....	355.22	2,482.51	856.48	3,694.21	3,284.66	409.55
Vega Alta ²	614.46	2,207.75	.02	2,822.23	1,476.47	1,345.76
Corozal.....	358.23	1,038.03	499.90	1,896.16	1,680.46	215.70
Morovis.....	163.26	1,654.38	.....	1,817.64	1,583.86	233.78
Toa Baja ³.....	.....	.....	.....	.....	.....	.....
Toa Alta.....	271.63	1,438.25	.....	1,709.88	1,359.11	350.77
Dorado.....	2,233.53	2,184.34	.....	4,417.87	2,036.43	2,381.44
Bayamon.....	902.65	9,377.96	450.00	10,730.61	8,746.17	1,984.44
	141,113.93	398,255.75	45,943.96	585,313.64	403,691.57	181,622.07

¹ The balance of the school board of Guayama is shown up to Dec. 31, 1910, due to certain differences existing in the figures of the last six months of the fiscal year.

² The balance of the school board of Vega Alta is shown up to Mar. 31, 1911, due to the fact that the accounts from April to June, 1911, were not rendered on time.

³ The accounts of the school board of Toa Baja have not been received at the date of closing this statement.

School board finances—Expenditures classified, 1910-11.

Locality.	(A) Rent of school-houses.	(B) House rent of teachers.	(C) Salaries, employees school boards.	(D) Contingent expenses, school boards.	(E) School furniture and equipment.	(F) School and athletic material.	(G) Payments construction of school buildings by school boards.	(G) General expenses.	Total.
San Juan.....	\$12,395.00	\$7,902.50	\$8,786.58	\$172.99	\$578.74	\$120.45	\$10,792.65	\$4,819.03	\$45,567.94
Rio Piedras.....	630.00	1,721.86	961.63	19.40	321.76	213.43	62.00	1,808.76	5,738.84
Trujillo Alto.....	372.00	458.22	188.10	78.65	35.82	78.84	7.50	400.05	1,619.13
Carolina.....	726.00	1,232.00	847.35	35.00	320.74	140.52	775.40	949.45	5,026.46
Loiza.....	1,328.00	1,224.00	443.33	87.54	254.69	52.94	.....	333.30	3,723.80
Rio Grande.....	2,869.38	1,186.97	392.06	64.17	422.64	101.50	12.00	765.73	3,814.45
Fajardo.....	2,299.58	2,827.46	1,762.26	253.88	366.42	295.75	14,107.37	3,029.54	24,942.26
Naguabo.....	1,550.00	1,569.58	693.00	56.30	925.87	56.55	25.20	338.82	5,215.32
Vieques.....	888.00	1,311.32	1,234.63	111.66	1,182.72	234.24	3,054.02	977.92	8,994.51
Humacao.....	2,136.00	2,544.00	1,945.41	48.56	334.63	126.06	.....	801.20	7,935.86
Yabucoa.....	783.99	1,117.75	1,022.56	95.19	790.05	75.70	95.57	567.54	4,548.35
Maunabo.....	144.00	383.08	155.83	27.35	576.15	37.91	88.00	266.74	1,679.06
Arroyo.....	417.00	693.00	557.57	14.37	37.24	26.28	30.03	673.31	2,448.80
Patillas.....	426.50	918.02	547.65	153.30	56.20	12.85	.....	414.88	2,529.40
Juncos.....	1,024.00	1,085.20	840.26	38.82	91.79	38.78	6.00	681.90	3,806.75
Gurabo.....	794.00	992.00	633.63	46.04	557.47	18.05	24.00	442.76	3,507.95
Caguas.....	742.26	1,999.84	1,803.02	21.95	782.82	39.20	656.60	1,368.71	7,414.40
San Lorenzo.....	696.00	579.75	293.97	12.25	38.21	31.70	.....	363.67	2,015.55
Guayama ¹	888.00	840.00	600.12	84.20	115.57	38.84	.....	487.22	3,053.95
Salinas.....	1,188.80	1,285.69	962.10	69.03	583.00	134.20	500.00	690.38	5,413.11
Santa Isabel.....	234.00	958.00	1,096.53	72.75	293.84	34.64	.....	3,271.36	5,961.12
Caye.....	1,050.00	1,764.50	672.71	65.75	537.47	24.60	.....	561.78	4,676.81
Cidra.....	324.00	481.25	119.12	60.27	59.55	7.15	.....	301.09	1,352.43
Comerio.....	725.91	817.11	559.92	161.35	178.50	7.64	41.00	720.70	3,212.13
Agua Buenas.....	293.33	423.00	317.57	57.54	272.65	19.69	57.00	296.03	1,736.81
Naranjito.....	.....	246.00	73.49	27.14	64.09	16.14	15.20	160.57	602.63
Aibonito.....	696.00	726.00	526.97	23.23	59.59	84.92	.....	424.44	2,541.15
Barranquitas.....	330.00	440.75	160.60	30.73	235.63	14.00	18.65	282.61	1,512.97
Barros.....	288.00	737.40	414.34	51.58	229.90	81.85	16.00	666.38	2,485.45
Coamo.....	945.00	1,219.50	592.92	41.20	42.77	55.53	.....	693.30	3,590.22
Juan Diaz.....	1,537.17	2,386.83	1,195.97	166.58	185.97	171.88	185.13	1,208.76	7,038.29
Ponce.....	6,556.90	7,901.60	5,375.59	104.81	477.03	605.44	387.74	3,060.86	24,469.97
Guayanilla.....	468.00	849.92	403.57	83.67	72.26	27.13	183.91	660.98	2,749.44
Peñuelas.....	466.83	506.13	302.05	40.43	149.74	37.40	76.61	491.10	2,070.29
Yauco.....	641.32	2,813.50	1,805.76	163.89	863.21	474.26	2,042.18	2,695.55	11,499.67
San German.....	905.53	1,908.26	971.53	77.62	208.57	99.60	.....	803.92	4,975.03
Lajas.....	540.00	896.80	593.51	35.67	110.65	21.12	138.99	769.37	3,106.11
Sabana Grande.....	354.00	538.80	265.60	35.91	43.99	8.75	283.00	349.64	1,879.69
Cabo Rojo.....	1,005.00	1,230.90	819.28	71.81	280.30	35.80	20.00	571.54	4,034.63
Mayaguez.....	1,919.19	4,014.21	3,485.13	188.52	1,497.71	215.30	3,369.60	1,841.80	16,531.46
Maricao.....	342.00	883.00	452.45	68.71	359.59	57.90	.....	691.22	2,854.87
Las Marias.....	540.00	662.50	610.99	62.79	367.26	38.60	11.51	459.01	3,049.66
Añasco.....	404.00	1,062.45	541.06	168.78	682.82	19.55	110.10	310.15	3,298.91
Rincon.....	387.00	315.00	160.40	9.53	43.97	16.65	.....	180.90	1,113.45
Aguada.....	539.40	589.40	638.10	36.31	51.27	33.59	1,777.62	564.60	4,230.29
Lares.....	684.00	1,439.16	640.81	101.20	235.62	59.98	.....	636.55	3,797.32
San Sebastian.....	732.00	1,339.00	619.53	96.29	386.54	146.67	20.00	745.25	4,085.28
Aguadilla.....	504.96	1,339.60	460.67	25.62	251.70	6.23	828.00	377.21	3,793.90
Moca.....	144.00	534.50	148.59	23.51	37.46	11.15	1.50	260.38	1,161.09
Isabela.....	423.00	782.30	326.80	50.00	107.00	8.22	.....	464.67	2,161.99
Quebradillas.....	135.00	541.00	108.10	83.11	9.81	5.14	.....	254.41	1,136.57
Utua.....	2,882.00	2,476.16	1,332.69	182.35	504.34	105.00	1,755.00	572.17	9,809.71
Adjuntas.....	780.00	1,179.50	625.18	122.10	220.91	52.00	1,300.56	386.31	4,666.56
Camuy.....	279.00	627.39	286.73	58.56	178.17	15.95	104.90	334.32	2,085.02
Hatillo.....	298.00	676.00	508.52	100.02	319.87	28.90	170.66	408.57	2,510.54
Arecibo.....	1,615.83	5,056.50	2,011.15	253.45	526.29	254.51	175.50	5,438.81	15,332.04
Manatí.....	2,053.34	2,106.14	1,659.28	285.31	451.07	103.00	8,109.72	1,060.48	15,828.34
Ciales.....	1,077.00	990.00	508.23	95.40	196.22	84.09	.....	498.04	3,448.98
Vega Baja.....	411.00	831.50	509.17	35.45	172.73	47.58	.....	420.75	2,428.18
Vega Alta ²	462.00	408.00	243.17	54.08	70.88	29.36	.....	208.96	1,476.45
Corozal.....	.....	540.00	146.19	27.34	146.33	37.25	.....	283.45	1,180.56
Morovis.....	444.00	535.53	225.39	30.85	90.87	31.13	12.00	214.04	1,583.86
Toa Baja ³.....	.....	.....	184.14	.....	119.68	5.50	.....	179.96	1,359.11
Toa Alta.....	280.00	561.83	438.07	61.35	532.50	8.00	.....	179.51	2,036.43
Dorado.....	372.00	445.00	438.07	61.35	532.50	8.00	.....	179.51	2,036.43
Bayamon.....	2,609.50	2,399.59	1,315.78	103.61	525.92	81.49	.....	1,260.28	8,296.17
Total.....	67,977.72	91,353.66	59,124.41	5,214.82	20,824.77	5,204.12	51,448.42	56,599.69	357,747.61

¹ In the total of expenses for the school board of Guayama those from January to June, 1911, are not included. Due to certain differences existing in the figures of the last six months of the fiscal year.

² In the total of expenses of the school board of Vega Alta those from April to June, 1911, are not included, as the accounts for these months were not rendered on time.

³ The accounts of the school board of Toa Baja have not been received at the date of closing this statement.

RULES AND REGULATIONS OF THE DEPARTMENT OF EDUCATION.

(Approved by the commissioner of education under authority of law in pursuance of sections 53, 66, and 89 of the compiled school law, the organic act, and other legislative sanction.)

RENEWAL OF TEACHERS' LICENSES.

A license to teach is merely a permit granted for a limited time. It is not a diploma setting forth the results of a course of study or of work done. A diploma is a permanent record of something completed. A license to teach indicates an estimate or a judgment of the temporary or present value placed on a diploma, examination, or other evidence of past achievements and is therefore subject to change. The burden of proof always rests upon the applicant for renewal of a license to show that he has kept his own efficiency up to the standard demanded of new candidates for teachers' licenses.

All licenses issued by the department of education are for a certain specified period, as provided in the school laws.

Applications for renewals from others than public-school teachers in actual service should be made in writing and state definitely what teaching or other educational work the applicant has done during the year, or what studies he has pursued and under whose direction. If he has taught in private schools or has been engaged in other kinds of educational work, or has continued his own reading and study in subjects in which he originally passed his examination for a teacher's license, the department will investigate his year's record and renew or refuse to renew his license upon the evidence or lack of evidence of his success as a teacher, or his endeavor to maintain and improve his intellectual attainments as indicated in the examination he passed at the time his license was granted, it being understood, however, that after June, 1912, the certificate of no person licensed to teach in the department of education who has failed for two successive years to teach in any school under the regular inspection of officers of the department will be renewed. Such persons will, however, be admitted to examination for the reissuance of a certificate.

CLASSIFICATION OF TEACHERS.

All common-school teachers holding certificates issued by the department of education shall be classified as follows with respect to their proficiency and success as teachers:

Class A.—Teachers whose work is eminently successful.

Class B.—Teachers whose work is successful, although not of as high a grade as is that of Class A.

Class C.—Teachers who are not giving satisfactory evidence of competence.

This classification shall be revised during the third term of each school year and shall be based upon the reports submitted by the general superintendents and supervising principals.

Persons entering the corps of teachers for the first time will be placed in Class B. Persons already in the teaching force passing an examination for a higher grade of license will be placed in the class under the new grade which they occupied under the previous grade of license.

Certificates of teachers in Class C will be renewed for one year only, at the end of which period, unless they have passed to Class B, the certificate will not be renewed. Such persons, however, may be admitted to examination for the reissuance of a certificate.

All persons regaining their licenses in this way will be placed in Class C and will receive salaries of the third class.

Teachers in Class C will not be approved upon any of the lists submitted by school boards until all available teachers in Classes A and B have been contracted.

All teachers in Class C who had their certificates renewed at the close of the school year 1909-10 for periods of three or five years must necessarily pass to Class B during the school year 1911-12.

Teachers in Class A only will be approved for the maximum house rent allowed under the law.

VACATION LEAVE FOR SUPERVISING PRINCIPALS OF SCHOOLS.

Supervising principals are subject to the same rules respecting leave of absence that apply to employees in the office force of the department of education. In the discretion of the commissioner of education they may be granted leave of absence with full pay whenever the needs of the public service will permit for a period not exceeding a total of 30 days in any one calendar year, with an additional allowance of six days for travel

each way in case their leave of absence includes permission to go to the States. They may accumulate this leave and be given 60 days with travel allowance, provided that period covers all leave of absence granted in a period of two years, in accordance with the provisions of law regulating leave of absence for Government employees.

DUTIES OF SUPERVISING PRINCIPALS.

Whenever a supervising principal, for any reason whatever, is unable to perform the duties which naturally devolve upon such an official, immediate notice shall be sent to the department.

An adequate sign shall be displayed at the office of the supervising principal. In connection with such sign, or at least in some conspicuous place open to the public, there shall also be displayed a statement of office hours, which shall be observed punctually.

DUTIES OF PRINCIPALS AND TEACHERS.

The principals and teachers, together with the officers of the department, are responsible for the maintenance of good schools in Porto Rico. They are supposed to know the school law and to familiarize themselves as far as possible with the course of study and all reports of the department of education, so that they may understand its aims and its plans. They are expected to work sympathetically and harmoniously with the department, to give it their full confidence, and to look to it as their best friend and helper in all that makes for success in their work. A teacher who does not have confidence in the department, in its intentions and purposes, should sever his connection with the teaching force. He should always appeal first to the department, and not write articles to the newspapers or engage in discussion or gossip with his neighbors about things which concern primarily his relations with the department of education. He is expected to take the initiative in doing everything he can for the good of the school. So long as his acts are not inconsistent with the school laws or general policy of the department, every teacher and principal will be sustained by the department. A few of the more general duties pertaining to principals and teachers may be enumerated as follows:

DUTIES OF PRINCIPALS.

1. Principals of public schools shall keep a register in which shall be noted the name, age, sex, color, date of entry, date of promotion from one grade to another, and the attendance of each pupil; also the name, residence, and occupation of the parents or guardians of the pupils. This register shall always be at the disposition of the commissioner of education or his representatives and of the members of the school boards.
2. Principals shall be in their respective buildings at least 20 minutes before the opening of each session.
3. Principals shall keep a register of the daily attendance of the teachers who are under their direction, requiring them to sign their names in this book at the opening of school and to note the exact time of their arrival.
4. Principals are responsible to the commissioner of education or his representatives for the organization, discipline, and distribution of work in their schools, and they are responsible to the school board for the care of the buildings and public property.
5. Principals shall assist the supervising principals in the distribution of the books and materials provided by the department.
6. Principals shall see that the school buildings are kept clean and in good order.
7. Principals shall matriculate and classify pupils of the school placed under their care, subject to the general direction and guidance of the supervising principals.
8. Principals shall keep all written suggestions or criticisms received from the supervising principal during the year, as well as all the books in which they have written out their daily preparation of work, at their respective schoolrooms until the close of each school year.
9. Principals shall see that the schools under their charge are open at the hour fixed for the opening of schools and that the teachers devote themselves exclusively to the instruction of their pupils during school hours, maintaining good discipline, and that they conduct themselves with propriety and follow faithfully the course of study laid down by the commissioner of education.
10. Principals shall not permit any person to visit their schools with the object of selling merchandise, or advertising books, publications, concerts, exhibitions, or any other business enterprise without the written permission of the commissioner of education.

11. Principals are required to have the correct time and to see that the clocks in their schoolrooms are regulated to keep the correct time.

12. Principals shall see that all of the reports for the schools under their direction are promptly filled out in the form required and placed at the disposition of the supervising principal.

13. Principals are responsible for the faithful execution and performance of all the rules and regulations laid down for their respective schools.

14. Principals are responsible for the maintenance of discipline in all the schools under their direction.

15. Principals shall report upon the work, conduct, etc., of all the teachers under their direction so far as it is possible to observe the same in addition to attending to their duties in their own classes whenever requested by supervising principals or school boards.

16. Principals shall send a report on the condition of the school property to the school boards when requested to do so.

17. Principals shall hold themselves in readiness for such additional work as may be required by the commissioner of education or his representatives.

18. Principals shall immediately notify the supervising principal of any permission given by them to a teacher to dismiss his pupils during school hours.

19. Wherever in these rules and regulations the word "principal" occurs, it is intended to include "acting principal" and "teacher in charge."

DUTIES OF TEACHERS.

1. Teachers shall always respect the authority of principals and shall not interfere with nor usurp their rights or duties.

2. Teachers in rural schools shall be in their respective schools at least 20 minutes before the hour set for beginning classes.

3. Teachers in school buildings in charge of principals or acting principals shall be in their respective schools at least 10 minutes before the time for beginning classes.

4. Teachers shall keep a register provided by the department in accordance with the instructions given therein.

5. Teachers shall be responsible for the proper care and protection of textbooks and the economic use of school materials supplied to them by the department.

6. Teachers are prohibited from dismissing their pupils during school hours unless obliged to do so for some absolutely necessary cause, in which case graded teachers shall have previously secured permission of their principal, but in no case shall a teacher appoint a substitute.

7. Teachers should study the characteristics of the pupils of their respective classes and by means of kindness and persuasive disciplinary measures they should endeavor to win their affection and cooperation. Teachers shall always be examples of dignity, courtesy, and kindly spirit.

8. Teachers are charged with the duty of overseeing the conduct of their pupils not only in the classroom, but also during the recesses, and they are jointly responsible with the parents or guardians for their conduct from the time they leave home for school until they return to their homes.

9. Teachers shall fill out in proper form all required reports and give same to their supervising principals.

10. Teachers shall follow at all times the directions or orders of the commissioner of education or his representatives, and shall familiarize themselves with the school laws and the rules and regulations of the department.

11. Teachers shall closely observe and follow the methods of instruction outlined in the course of study issued by the department.

12. Teachers shall preserve for inspection, by general superintendents or other officials of the department, all written suggestions or criticisms received from their supervising principals during the school year, as well as all books in which they have written their daily preparation of work, at their respective schoolrooms until the close of each school year.

13. Teachers shall, when requested by their supervising principal, be with their pupils on the playgrounds during recess to preserve order and to direct their games.

14. Teachers of English shall be placed in charge of the courses in English for Porto Rican teachers. The time and place for holding these courses shall be determined by the supervising principal, subject to the approval of the commissioner of education.

15. Teachers will not be allowed to take the annual examination given toward the close of each school year in the elementary or intermediate course in English for Porto Rican teachers more than twice. This rule will go into effect in June, 1912.

RIGHTS OF TEACHERS.

Teachers shall have the right to appeal from the orders which may be given them by their principal to the supervising principal and from the latter to the commissioner of education.

Supervising principals and principals should give all their instructions to teachers privately and not in the presence of their classes.

The restriction upon the teachers from engaging in active politics does not restrain their liberty to cast their vote at the polls or to express their opinions privately, but they shall not engage in public discussions or in electioneering.

Teachers are at liberty to make any voluntary contribution that they may deem fit for political purposes. The department is, however, desirous of cooperating with the Department of Justice in prosecuting any violation of section 16 of the civil service law, and will, so far as is in its power, protect teachers refusing to make involuntary contributions.

Teachers enjoy the complete right to criticise or discuss either in pedagogical meetings or in newspaper articles the school laws and regulations, but in all such discussion they shall avoid the use of words and phrases which could in any manner be deemed as showing a lack of respect for any department of the Insular Government.

LENGTH OF SCHOOL DAY.

The school day for all graded schools and urban rural schools shall be as follows:

Grades 1 and 2.—8.30 a. m. to 11 a. m.; 1.30 p. m. to 4 p. m.

Grades 3 to 8.—8.30 a. m. to 11.30 a. m.; 1.30 p. m. to 4 p. m.

In all rural schools other than urban.—8.30 a. m. to 11.30 a. m.; 12 m. to 3 p. m.

In all night schools.—Two hours.

These hours shall be strictly adhered to unless special permission to the contrary is granted by the commissioner of education.

A 15-minute recess shall be given each session—in urban schools, at 10 a. m. and 2.45 p. m.; in rural schools, at 10 a. m. and 1.30 p. m.

The length of recitation periods shall be as follows: Grades 1 and 2 not to exceed 15 minutes; grades 3 and 4 not to exceed 20 minutes; grades 5 and 6 not to exceed 25 minutes; grades 7 and 8 not to exceed 30 minutes.

PHYSICAL EXERCISES.

Fifteen minutes daily shall be devoted to calisthenics and breathing exercises in all schools of the island. These exercises should be introduced after lessons of limited physical activity. Whenever the class is restless, dull, or inattentive, it would be well to introduce breathing exercises in order to refresh both mind and body. These exercises shall not be substituted for the regular recess period, but wherever possible, without too much confusion and loss of time, they shall be held in the open air.

The following exercises shall be taught all pupils, so that they may practice them at home:

1. Stand erect, heels together, toes out, hands down at the sides. Draw a deep breath slowly and at the same time raise the arms slowly from the sides until the palms nearly meet over the head. Lower the arms gradually, exhaling slowly. Repeat about eight times.

2. Stretch the arms straight out in front of the body, palms facing. Keeping the arms in a horizontal position, move them slowly backward and see how near you can come to bringing the hands together at the back without bending or lowering them, inhaling and exhaling as before. Repeat about eight times.

3. Arms straight out in front, palms down. Raise the arms slowly over the head, then as far back as possible, down and to the original position, making in this way a sort of crooked circle in the air with the hands. Inhale slowly as the arms are raised and exhale as they are lowered. Repeat eight times.

4. To vary these exercises from time to time, instead of exhaling as the arms descend hold the breath until the arms are in their original position, then exhale slowly.

The following simple rules should be observed by all school children in order to prevent the spread of contagious diseases:

1. Do not spit on the floor or sidewalk.
2. Do not put pencils or penholders in the mouth.
3. Do not put the fingers in the mouth.
4. Do not put money in the mouth.
5. Never put into the mouth anything that another person has had in his mouth (whistles, candy, gum, etc.).

6. When coughing turn the face away from others and avoid allowing others to cough in your face.
7. Wash the face and hands often.

SUSPENSION.

This method of punishment is approved by the department of education when necessary to maintain the dignity and proper discipline of the school. Suspensions shall not exceed five days unless further extension is granted by the commissioner of education.

For the guidance of teachers the following instructions are given:

1. In rural schools a child may be suspended by the teacher. The child shall be sent home at once and the parent or guardian notified in writing of the reasons for suspension and informed that the consent of the supervising principal must be secured before the child may return. The teacher will also notify the supervising principal of his action, inclosing a copy of the letter sent to the parents or guardian.
2. In school buildings in charge of principals or acting principals pupils may be suspended by these officers only. The teacher shall send the pupil to the principal or acting principal, who, after investigation, may suspend him. The child shall, in such case, be sent home immediately, and the parent or guardian notified in writing that the child is suspended, with the reasons therefor, and that the written consent of the supervising principal is necessary before the child may return.
3. The supervising principal shall, after investigation, notify the parent or guardian in writing of the conditions under which the child may return.
4. Copies of all papers relating to suspension shall be kept on file in the supervising principal's office.

CORPORAL PUNISHMENT.

The use of corporal punishment in the schools of Porto Rico is not approved by the department of education and is absolutely prohibited except in accordance with the following regulations:

1. Whenever a grave misdemeanor has been committed by a pupil for which it seems corporal punishment would be the best remedy, written or oral permission (if oral, it should be given in the presence of a reliable witness) must be secured from the parent or guardian for the infliction of that form of punishment.
2. In schools where there are principals or acting principals corporal punishment, when administered, shall be inflicted only by those officers and in the presence of two other teachers, and not in the presence of other pupils.
3. In rural schools, corporal punishment may be administered by the teacher, but must be in the presence of two patrons of the school called in as witnesses. In this case also punishment shall not be administered in the presence of other pupils.
4. Teachers shall not strike pupils on the head or any other part of the body in such a way as to produce severe or permanent injury.
5. When corporal punishment is administered it shall be by the use of the hand or a light rule, switch, or strap without a buckle or other piece of metal.
6. Teachers who disregard section 53 of the Compiled School Laws of Porto Rico or the rules of the department relative to corporal punishment will be summarily dealt with.

EXAMINATIONS.

Examinations for all classes of teachers' licenses will be held annually during the Easter vacation at headquarter towns and also during the summer vacation at such places as the commissioner of education may designate. Examinations for permanent diplomas will be held annually during the summer vacation at such places as the commissioner of education may determine.

Applications for admission to examinations for teachers' licenses or for permanent diplomas must be made in writing upon blanks provided by the department and supplied through the supervising principals. Such applications must be handed to the supervising principals at least 15 days before the day set for examination.

Applicants for the principal's examination must possess the English graded license; those for examination for rural license, the eighth-grade diploma or its equivalent.

In order to obtain the teacher's certificate applicants must obtain at least 60 per cent in each subject and a general average of 75 per cent. At the Easter vacation examinations those candidates for the principal's license who receive 75 per cent or over in at least seven subjects will be credited with those subjects. Candidates for the graded or rural license who receive 60 per cent or over in at least five subjects will be credited with subjects in which they obtain 75 per cent or over. The credits referred to in this

paragraph shall hold good only until the examinations given during the summer vacation, at which time all remaining subjects must be approved and the general average of 75 per cent obtained.

Examinations for the common-school diploma, which is given upon completion of the work of the eighth grade, will be held at the close of the school year in each town where eighth grades are maintained and also late in the summer at such towns as the commissioner of education may designate.

In order to obtain the common-school diploma candidates must obtain at least 60 per cent in each subject and a general average of 75 per cent. Any candidate who receives 75 per cent or more in at least five subjects at the June examinations will be credited with those subjects and may take the examination in the remaining subjects at the examinations held late in the summer.

The examination of graded teachers for authority to teach in English will be conducted by the general superintendents at the time of their visit to the various districts and at such other times or by such other persons as may be designated by the commissioner of education.

Examinations provided by law to be given in the English language for teachers will be held at the completion of the several courses at headquarter towns and also during the summer at such places as the commissioner of education may determine. This examination in English will be both oral and written, and teachers must obtain an average of at least 60 per cent.

Special permission may be given by the commissioner of education for admission to any examination for satisfactory reason.

TABLE I.—*Annual enrollment—Number of different pupils enrolled during the year 1910-11.*

Municipality.	Second-ary schools.	Common schools.			Special schools.			Grand total.
		Graded.	Rural.	Total.	Night.	Kinder-gartens.	Chari-table and cor-rectional.	
San Juan.....	229	5,272	1,067	6,339	824	152	441	7,985
Rio Piedras ¹	251	915	1,042	1,957	96			2,304
Trujillo Alto.....		166	483	649	38			687
Carolina.....	18	648	1,096	1,744	260			2,022
Loiza.....		290	1,130	1,420	273			1,693
Rio Grande.....	9	510	1,506	2,016	272			2,297
Fajardo.....	11	1,623	1,298	2,921	278			3,210
Naguabo.....		740	1,088	1,828	204			2,032
Culebra.....			138	138				138
Vieques.....	8	483	751	1,234	80			1,322
Humacao.....	27	1,017	1,946	2,963	326			3,316
Yabucoa.....		533	1,322	1,855	279			2,134
Maunabo.....		284	360	644	48			692
Arroyo.....	10	522	519	1,041	97			1,148
Patillas.....		450	965	1,415	193			1,608
Juncos.....		657	730	1,387	178			1,565
Gurabo.....		412	933	1,345	103			1,448
Caguas.....	14	1,103	1,196	2,299	181			2,494
San Lorenzo.....		218	821	1,039	140			1,179
Guayama.....	14	1,093	1,496	2,589	166			2,769
Salinas.....		568	801	1,369	189			1,558
Santa Isabel.....		353	551	904	165			1,069
Cayey.....	12	744	1,048	1,792	190			1,994
Cidra.....		291	715	1,006	73			1,079
Comerio.....		364	859	1,223	171			1,394
Aguas Buenas.....		261	589	850	128			978
Naranjito.....		85	557	642	38			680
Aibonito.....	11	416	794	1,210	241			1,462
Barranquitas.....		292	735	1,027	57			1,084
Barros.....		326	1,160	1,486	97			1,583
Coamo.....	12	605	1,551	2,156	118			2,286
Juana Diaz.....	12	676	2,382	3,058	338			3,408
Ponce.....	271	4,622	2,580	7,202	1,003	97		8,573
Guayanilla.....		339	1,148	1,487	258			1,745
Peñuelas.....		164	652	816	122			938
Yauco.....	21	1,346	1,690	3,036	157			3,214
San German.....	12	951	1,950	2,901	743			3,656
Lajas.....	5	221	1,353	1,574	204			1,783
Sabana Grande.....		232	874	1,106	117			1,223

¹ Including the normal and agricultural departments of the University of Porto Rico and the practice school

TABLE I.—*Annual enrollment—Number of different pupils enrolled during the year 1910-11—Continued.*

Municipality.	Second-ary schools.	Common schools.			Special schools.			Grand total.
		Graded.	Rural.	Total.	Night.	Kinder-gartens.	Charitable and correctional.	
Cabo Rojo.....		407	2,334	2,741	267			3,008
Mayaguez.....	101	2,111	2,978	5,089	685		100	5,975
Maricao.....		353	680	1,033	173			1,206
Las Marías.....		208	1,159	1,367	62			1,429
Añasco.....		762	1,436	2,198	274			2,472
Rincon.....		185	549	734	90			824
Aguada.....		284	861	1,145	108			1,253
Lares.....		731	2,332	3,063	403			3,466
San Sebastian.....		514	2,219	2,733	339			3,072
Aguadilla.....	14	1,092	2,530	3,622	351			3,987
Moca.....		349	802	1,151	134			1,285
Isabela.....		354	1,261	1,615	284			1,899
Quebradillas.....		319	695	1,014	173			1,187
Utua.....	14	818	3,859	4,677	122			4,813
Adjuntas.....		539	1,469	2,008	266			2,274
Camuy.....		272	1,054	1,326	183			1,509
Hatillo.....		223	964	1,187	143			1,330
Arecibo.....	42	1,611	2,726	4,337	328			4,707
Manatí.....	11	1,059	1,568	2,627	281			2,919
Ciales.....		458	1,536	1,994	331			2,325
Vega Baja.....		658	919	1,577	228			1,805
Vega Alta.....		297	815	1,112	276			1,388
Corozal.....		272	1,046	1,318	277			1,595
Morovis.....		370	972	1,342	87			1,429
Toa Baja.....		314	515	829	244			1,073
Toa Alta.....		262	653	915	169			1,084
Dorado.....		217	309	526	73			599
Bayamon.....	15	1,342	2,163	3,505	342			3,862
Total.....	1,144	46,173	82,280	128,453	15,138	249	541	145,525

TABLE II.—Average daily enrollment for the school year of 136 days in night schools and 175 days in all other schools—averages per term.

Municipality.	Second-ary schools.	Common schools.			Special schools.			Grand total.
		Graded.	Rural.	Total.	Night.	Kinder-garten.	Charita-ble and correc-tional.	
San Juan.....	192	4,263	748	5,011	362	94	420	6,079
Rio Piedras ¹	234	770	758	1,528	33			1,795
Trujillo Alto.....		136	357	493	24			517
Carolina.....	6	543	880	1,423	128			1,557
Loiza.....		256	938	1,194	185			1,379
Rio Grande.....	8	511	1,198	1,709	131			1,848
Fajardo.....	14	1,299	1,003	2,302	185			2,501
Naguabo.....		578	840	1,418	91			1,509
Culebra.....			92	92				92
Vieques.....	7	412	548	960	23			990
Humacao.....	23	965	1,522	2,487	183			2,693
Yabucoa.....		476	1,015	1,491	110			1,601
Maunabo.....		257	284	541	28			569
Arroyo.....	17	451	411	862	33			912
Patillas.....		380	712	1,092	93			1,185
Juncos.....		542	510	1,052	88			1,140
Gurabo.....		353	665	1,018	55			1,073
Caguas.....	12	963	952	1,915	142			2,069
San Lorenzo.....		163	695	858	78			936
Guayama.....	10	883	1,009	1,892	84			1,986
Selinás.....		426	555	981	53			1,034
Santa Isabel.....		269	398	667	71			738
Caye.....	8	708	845	1,553	143			1,704
Cidra.....		260	641	901	26			927
Comerio.....		288	671	959	108			1,067
Aguas Buenas.....		222	473	695	66			761
Naranjito.....		77	469	546	19			565
Aibonito.....	8	394	645	1,039	120			1,167
Barranquitas.....		263	573	836	28			864
Barros.....		280	922	1,202	70			1,272
Cosmo.....	11	584	1,289	1,873	58			1,942
Juana Diaz.....	10	589	1,874	2,463	199			2,672
Ponce.....	243	4,067	1,979	6,046	535	68		6,892
Guayanilla.....		285	966	1,251	69			1,320
Peñuelas.....		214	517	731	62			793
Yauco.....	16	1,136	1,307	2,443	71			2,530
San German.....	10	822	1,518	2,340	416			2,766
Lajas.....	4	176	1,113	1,289	93			1,386
Sabana Grande.....		217	761	978	59			1,037
Cabo Rojo.....		365	1,895	2,260	127			2,387
Mayaguez.....	80	1,780	2,262	4,042	353		100	4,575
Maricao.....		262	470	732	72			804
Las Marias.....		171	813	984	45			1,029
Añasco.....		640	1,123	1,763	157			1,920
Rincón.....		153	417	570	55			625
Aguada.....		223	545	768	60			828
Lares.....		638	1,694	2,332	205			2,537
San Sebastian.....		454	1,736	2,190	182			2,372
Aguadilla.....	13	938	2,016	2,954	185			3,152
Moca.....		321	674	995	55			1,050
Isabela.....		300	1,071	1,371	160			1,531
Quebradillas.....		282	589	871	118			989
Utuado.....	12	728	2,802	3,530	77			3,619
Adjuntas.....		443	1,133	1,576	131			1,707
Camuy.....		227	824	1,051	92			1,143
Hatillo.....		177	769	946	71			1,017
Arecibo.....	39	1,373	2,191	3,564	197			3,800
Manatí.....	8	908	1,209	2,117	167			2,292
Ciales.....		460	1,220	1,680	197			1,871
Vega Baja.....		571	733	1,304	131			1,435
Vega Alta.....		253	688	941	163			1,104
Corozal.....		261	948	1,209	130			1,339
Morovis.....		215	855	1,070	64			1,134
Toa Baja.....		315	353	668	60			728
Toa Alta.....		213	517	730	23			783
Dorado.....		153	244	397	53			420
Bayamón.....	11	1,035	1,734	2,769	169			2,949
Total.....	996	39,337	64,178	103,515	7,815	162	520	113,008

¹ Including the normal and agricultural departments of the University of Porto Rico and the practice school.

TABLE III.—Average daily attendance for the school year of 136 days in night schools and 175 days in all other schools—Averages per term.

Municipality.	Second-ary schools.	Common schools.			Special schools.			Grand total.
		Graded.	Rural.	Total.	Night.	Kinder-gartens.	Charita-ble and correc-tional.	
San Juan.....	181	4,072	731	4,803	300	83	420	5,787
Rio Piedras ¹	228	727	702	1,429	29			1,686
Trujillo Alto.....		129	335	464	20			484
Carolina.....	5	512	808	1,320	110			1,435
Lolita.....		241	885	1,126	166			1,292
Rio Grande.....	8	488	1,137	1,625	109			1,742
Fajardo.....	12	1,176	879	2,055	163			2,230
Naguabo.....		556	768	1,324	72			1,396
Culebra.....			87	87				87
Vieques.....	6	379	477	856	12			874
Humacao.....	21	921	1,402	2,323	157			2,501
Yabucoa.....		455	968	1,423	95			1,518
Maunabo.....		252	272	524	27			551
Arroyo.....	15	422	347	769	24			808
Patillas.....		350	659	1,009	82			1,091
Juncos.....		505	447	952	71			1,023
Gurabo.....		329	595	924	47			971
Caguas.....	11	897	832	1,729	113			1,853
San Lorenzo.....		154	625	779	61			840
Guayama.....	9	826	915	1,741	66			1,816
Salinas.....		384	494	878	42			920
Santa Isabel.....		234	344	578	54			632
Cayey.....	7	682	820	1,502	128			1,637
Cidra.....		248	609	857	22			879
Comerio.....		258	591	849	85			934
Aguas Buenas.....		203	422	625	54			679
Naranjito.....		71	433	504	14			518
Aibonito.....	8	364	580	944	103			1,055
Barranquitas.....		242	521	763	19			782
Barros.....		244	838	1,082	57			1,139
Coamo.....	11	516	1,161	1,677	38			1,726
Juana Diaz.....	10	514	1,734	2,248	158			2,416
Ponce.....	228	3,815	1,801	5,616	436	57		6,337
Guayanilla.....		257	844	1,101	48			1,149
Pefuelas.....		196	439	635	40			675
Yauco.....	15	1,081	1,197	2,278	58			2,351
San German.....	9	762	1,363	2,125	339			2,473
Lajas.....	3	166	1,063	1,229	82			1,314
Sabana Grande.....		204	720	924	53			977
Cabo Rojo.....		357	1,810	2,167	111			2,278
Mayaguez.....	77	1,708	2,106	3,814	297		90	4,278
Maricao.....		243	430	673	56			729
Las Marias.....		155	735	890	35			925
Afasco.....		576	999	1,575	126			1,701
Rincon.....		143	363	506	46			552
Aguada.....		204	472	676	47			723
Lares.....		601	1,619	2,220	158			2,378
San Sebastian.....		442	1,618	2,060	140			2,200
Aguadilla.....	12	859	1,744	2,603	136			2,751
Moca.....		291	582	873	40			913
Isabela.....		255	923	1,178	129			1,307
Quebradillas.....		239	512	751	92			843
Utua.....	11	671	2,507	3,178	58			3,247
Adjuntas.....		397	1,002	1,399	93			1,492
Camuy.....		198	716	914	69			983
Hatillo.....		162	690	852	59			911
Arecibo.....	36	1,319	1,991	3,310	182			3,528
Manati.....	8	874	1,102	1,976	135			2,119
Ciales.....		440	1,109	1,549	168			1,717
Vega Baja.....		513	649	1,162	102			1,264
Vega Alta.....		246	607	853	133			986
Corozal.....		254	851	1,085	101			1,186
Morovis.....		192	783	975	56			1,031
Toa Baja.....		293	318	611	47			658
Toa Alta.....		203	472	675	42			717
Dorado.....		144	226	370	18			388
Bayamon.....	10	989	1,587	2,576	133			2,719
Total.....	941	36,800	58,348	95,148	6,363	140	510	103,102

¹ Including the normal and agricultural departments of the University of Porto Rico and the practice school.

TABLE IV.—*Annual census—Number of pupils enrolled in all schools Mar. 1, 1911.*

Municipality.	Second-ary schools.	Common schools.			Special schools.			Grand total.
		Graded.	Rural.	Total.	Night.	Kinder-gartens.	Chari-table and correc-tional.	
San Juan.....	192	4,602	799	5,401	406	99	421	6,519
Rio Piedras ¹	233	814	803	1,617	30			1,880
Trujillo Alto.....		155	484	639	24			663
Carolina.....	18	554	936	1,490	113			1,621
Loiza.....		263	987	1,250	187			1,437
Rio Grande.....	8	537	1,286	1,823	147			1,978
Fajardo.....	11	1,408	1,206	2,614	200			2,825
Naguabo.....		578	944	1,522	73			1,595
Culebra.....			88	88				88
Vieques.....	7	417	564	981	25			1,013
Humacao.....	24	1,009	1,641	2,650	134			2,808
Yabucoa.....		484	1,151	1,635	96			1,731
Maunabo.....		269	334	603	25			628
Arroyo.....	18	496	464	960	30			1,008
Patillas.....		440	874	1,314	106			1,420
Juncos.....		596	546	1,142	116			1,258
Gurabo.....		373	770	1,143	80			1,223
Caguas.....	12	1,009	1,063	2,072	150			2,234
San Lorenzo.....		168	784	952	93			1,045
Guayama.....	9	973	1,142	2,115	111			2,235
Salinas.....		453	580	1,033	73			1,106
Santa Isabel.....		335	419	754	117			877
Cayey.....	9	734	927	1,661	142			1,812
Cidra.....		265	665	930	29			959
Comerio.....		295	731	1,026	116			1,142
Aguas Buenas.....		221	548	769	73			842
Naranjito.....		81	512	593	23			616
Aibonito.....	8	397	711	1,108	136			1,252
Barranquitas.....		279	630	909	29			938
Barros.....		292	1,026	1,318	73			1,391
Coamo.....	11	600	1,408	2,008	57			2,076
Juana Diaz.....	10	588	2,138	2,726	215			2,951
Ponce.....	236	4,175	2,251	6,426	633	72		7,367
Guayanilla.....		290	1,047	1,337	88			1,425
Peñuelas.....		237	555	792	56			848
Yauco.....	18	1,223	1,390	2,613	86			2,717
San German.....	9	847	1,629	2,476	535			3,020
Lajas.....	5	181	1,067	1,248	84			1,337
Sabana Grande.....		219	815	1,034	63			1,097
Cabo Rojo.....		366	2,019	2,385	129			2,514
Mayaguez.....	78	1,848	2,544	4,392	433		100	5,003
Maricao.....		276	576	852	116			968
Las Marias.....		192	968	1,160	58			1,218
Añasco.....		649	1,314	1,963	129			2,092
Rincon.....		158	458	616	52			668
Aguada.....		237	714	951	65			1,016
Lares.....		701	2,081	2,782	263			3,045
San Sebastian.....		475	2,055	2,531	284			2,815
Aguadilla.....	16	1,05	2,292	3,342	208			3,566
Moca.....		356	837	1,193	71			1,264
Isabela.....		309	1,193	1,502	200			1,702
Quebradillas.....		290	676	966	129			1,095
Utua.....	13	760	3,431	4,191	87			4,291
Adjuntas.....		480	1,276	1,756	173			1,929
Camuy.....		236	897	1,133	82			1,215
Hatillo.....		188	835	1,023	71			1,094
Arecibo.....	39	1,440	2,392	3,832	226			4,097
Manatí.....	9	903	1,279	2,182	175			2,366
Ciales.....		522	1,346	1,868	206			2,074
Vega Baja.....		573	733	1,306	113			1,419
Vega Alta.....		270	715	985	186			1,171
Corozal.....		273	1,043	1,316	157			1,473
Morovis.....		271	931	1,202	66			1,268
Toa Baja.....		348	341	689	58			747
Toa Alta.....		220	579	799	90			889
Dorado.....		166	260	426	15			441
Bayamon.....	11	1,076	1,934	3,010	164			3,185
Total.....	1,004	41,491	71,634	113,125	8,780	171	521	123,601

¹ Including the normal and agricultural departments of the University of Porto Rico and the practice school.

TABLE V.—Percentage of attendance; average daily enrollment and attendance per school and per teacher—Averages per term.

Municipality.	Percentage of attendance.			Average daily enrollment—						Average daily attendance—					
				Per school.			Per teacher.			Per school.			Per teacher.		
	Graded.	Rural.	Night.	Graded.	Rural.	Night.	Graded.	Rural.		Graded.	Rural.	Night.	Graded.	Rural.	
San Juan.....	96.5	97.4	82.3	43.5	37.3	31.0	51.9	53.9		41.5	36.3	25.6	49.6	53.5	
Río Piedras.....	93.1	92.7	88.4	37.8	41.9	30.7	48.4	74.6		35.2	38.8	27.2	45.1	65.8	
Trujillo Alto.....	94.9	94.3	86.7	36.7	38.5	23.8	48.0	72.3		34.8	36.2	20.6	45.5	68.1	
Carolina.....	93.2	92.0	86.5	46.9	36.6	29.5	62.3	66.3		44.2	34.2	25.6	56.9	60.8	
Loiza.....	94.1	94.4	90.3	37.7	36.7	34.9	50.0	68.2		35.5	34.6	31.2	47.0	65.0	
Río Grande.....	95.6	95.0	83.9	48.5	45.3	33.5	62.1	76.2		46.4	43.1	28.2	59.3	72.4	
Fajardo.....	90.5	88.1	88.4	44.8	43.4	42.1	60.1	52.6		40.6	38.2	37.4	54.5	67.2	
Naguabo.....	96.1	91.5	81.0	51.4	41.0	42.9	69.9	73.6		49.4	37.5	35.1	67.1	67.3	
Culebra.....		93.6			40.5			74.6			37.9			69.7	
Vieques.....	92.7	87.2	54.8	46.5	44.0	31.3	52.4	66.3		42.8	38.6	18.2	47.9	57.8	
Humacao.....	94.1	92.1	85.4	47.5	37.4	40.8	65.4	73.6		45.4	34.5	34.8	62.4	67.8	
Yabucoa.....	95.7	95.4	86.7	48.3	45.2	38.3	68.6	80.4		46.2	43.1	33.5	65.7	76.7	
Maunabo.....	98.0	95.9	90.1	43.8	44.1	28.6	65.9	64.3		43.0	42.3	27.3	64.5	61.6	
Arroyo.....	93.3	84.7	71.0	50.6	39.3	34.8	67.0	62.1		47.3	33.1	25.0	62.7	52.3	
Patillas.....	92.3	92.2	89.0	55.1	43.4	47.5	76.0	73.7		50.8	40.1	42.3	70.1	68.1	
Juncos.....	93.2	87.6	81.7	46.7	36.0	36.4	69.4	64.3		43.5	31.5	29.8	64.6	56.3	
Guarabo.....	93.2	89.2	84.8	44.8	42.3	37.3	71.3	79.0		41.9	37.7	31.7	66.5	70.4	
Caguas.....	93.1	87.0	79.9	47.2	43.0	50.3	60.6	83.2		44.0	37.6	40.3	56.4	62.7	
San Lorenzo.....	94.4	89.3	78.4	41.2	44.3	41.1	41.2	78.2		38.9	39.4	32.0	38.9	79.7	
Guayama.....	93.3	90.8	79.5	41.9	35.4	41.9	57.5	60.1		39.1	32.1	33.2	53.7	54.5	
Salinas.....	90.2	89.5	78.4	46.0	37.0	32.1	54.1	56.7		41.5	33.1	25.2	48.8	50.6	
Santa Isabel.....	87.0	86.4	76.4	41.5	35.4	23.5	49.7	49.1		36.1	30.5	18.1	43.2	42.4	
Cayey.....	96.3	97.0	90.2	45.1	37.0	36.0	59.8	67.9		43.4	35.9	32.5	57.6	72.5	
Cidra.....	95.1	95.0	85.3	43.9	41.6	28.0	65.6	69.5		41.3	39.5	24.0	62.4	68.6	
Comerio.....	89.4	88.1	79.7	42.0	36.6	29.4	58.5	71.1		37.5	32.1	23.5	52.3	62.3	
Aguas Buenas.....	91.3	89.4	82.2	42.8	41.8	27.6	56.5	80.5		39.1	37.3	23.0	51.6	71.6	
Naranjito.....	91.9	92.3	74.8	39.5	38.9	20.9	39.5	71.6		36.3	35.9	15.7	36.3	66.1	
Aibonito.....	90.0	90.1	85.4	41.8	37.1	35.6	49.6	73.5		37.5	33.4	30.4	44.5	66.1	
Barranquitas.....	92.2	91.1	66.5	44.2	46.9	29.5	66.2	79.3		40.8	42.8	19.9	61.1	72.4	
Barros.....	87.3	91.0	82.1	47.3	40.2	23.9	56.6	62.1		41.3	36.6	19.7	49.4	56.4	
Coamo.....	88.3	90.3	64.3	45.4	35.8	31.7	57.4	66.5		40.1	32.3	20.9	50.9	60.0	
Juana Díaz.....	87.5	89.3	79.8	45.4	35.8	21.3	48.9	61.3		39.5	31.6	17.1	42.8	56.7	
Ponce.....	93.8	91.1	81.7	44.7	37.3	33.0	59.4	53.9		41.9	34.0	27.1	55.7	50.0	
Guayanilla.....	90.1	87.3	68.5	48.4	39.3	26.2	72.2	76.3		43.6	34.4	18.1	65.1	66.7	
Peñuelas.....	91.7	84.9	64.3	43.5	39.1	31.4	53.8	77.1		39.9	33.2	20.3	49.4	65.4	
Yauco.....	95.2	91.7	83.4	46.5	34.9	36.2	55.2	69.5		44.3	31.9	30.2	52.6	63.7	
San German.....	92.8	90.1	81.8	48.9	36.1	31.1	63.6	60.4		45.4	32.4	25.7	59.0	54.2	
Lajas.....	94.3	95.5	86.5	36.8	34.9	39.4	43.6	64.5		34.4	33.3	25.7	42.1	61.7	
Sabana Grande.....	95.4	94.8	89.8	54.5	41.3	36.8	54.5	77.9		51.4	39.1	33.2	51.4	73.8	
Cabo Rojo.....	97.6	95.4	87.8	46.0	44.9	34.0	46.0	84.8		44.0	43.9	30.0	44.0	81.0	
Mayaguez.....	96.0	93.2	84.6	49.9	37.1	37.8	61.5	61.9		47.9	34.4	32.1	59.0	57.7	
Maricao.....	92.9	91.3	87.0	44.3	39.6	24.6	52.9	49.6		41.1	36.2	29.3	49.2	45.4	
Las Marias.....	90.5	90.2	78.6	37.0	39.9	26.8	43.0	54.8		33.5	36.0	21.1	39.1	49.6	
Añasco.....	90.0	89.1	80.4	49.3	41.4	41.8	63.0	75.8		44.3	36.8	33.6	56.7	67.5	
Rincón.....	93.5	87.2	83.2	51.6	42.4	56.0	77.2	84.8		48.3	36.9	46.8	72.1	73.8	
Aguada.....	91.7	86.9	79.6	38.8	38.6	37.8	57.2	60.4		35.6	33.5	30.3	52.5	52.3	
Lares.....	94.2	94.5	78.1	54.6	46.6	43.4	72.9	86.5		51.4	34.0	34.2	68.7	84.4	
San Sebastian.....	97.4	93.4	79.1	48.4	44.1	44.2	65.6	88.2		47.1	41.2	34.7	63.9	82.3	
Aguadilla.....	91.7	86.6	73.8	48.5	56.8	52.5	68.4	109.5		44.5	49.2	38.8	62.6	94.7	
Moca.....	90.7	87.0	72.8	49.7	52.8	39.1	71.2	105.4		45.2	45.8	39.0	64.7	91.3	
Isabela.....	84.8	86.6	79.4	50.1	41.8	31.6	60.1	73.7		42.5	36.1	25.1	50.9	64.7	
Quebradillas.....	84.7	87.0	77.8	48.9	43.3	30.4	71.6	78.9		41.5	37.6	23.7	60.8	59.9	
Utua.....	92.2	89.5	75.4	44.2	42.2	41.7	61.1	77.1		40.8	37.8	31.4	56.4	68.0	
Adjuntas.....	89.6	88.5	70.2	47.2	42.0	25.8	64.8	80.8		42.3	37.2	18.2	58.1	71.5	
Camuy.....	87.0	86.7	75.4	45.9	46.1	30.7	67.2	75.5		40.0	40.0	23.2	49.8	65.6	
Hatillo.....	91.5	89.8	83.5	38.4	45.0	28.9	46.2	79.7		35.1	40.4	24.2	42.2	71.5	
Arecibo.....	96.1	91.0	87.9	45.1	44.6	38.3	54.8	62.5		43.3	40.5	33.7	52.7	56.8	
Manatí.....	96.2	91.1	81.5	41.9	38.3	31.2	47.8	64.2		40.3	34.9	25.5	45.9	58.4	
Ciales.....	95.7	88.7	88.4	52.6	44.0	35.2	66.8	71.6		50.4	38.8	31.2	63.9	63.2	
Vega Baja.....	89.9	88.6	78.4	53.6	47.9	40.4	72.3	70.3		48.1	42.8	31.6	64.9	62.2	
Vega Alta.....	97.1	86.6	82.4	51.0	50.7	38.7	63.7	87.2		49.4	44.8	32.0	61.8	77.1	
Corozal.....	97.1	87.5	78.0	43.8	51.4	30.9	65.6	95.7		42.5	44.9	24.1	63.7	83.9	
Morovis.....	88.8	92.0	87.4	44.7	42.2	32.9	57.8	81.7		39.9	38.6	28.7	51.7	74.7	
Toa Baja.....	93.0	89.8	73.0	37.8	32.0	21.0	46.3	53.2		35.1	28.8	15.8	43.0	47.8	
Toa Alta.....	95.5	91.6	80.9	38.1	38.2	21.1	50.1	55.2		36.4	34.9	7.1	47.9	50.6	
Dorado.....	94.1	91.2	78.1	39.1	38.1	21.4	52.4	49.8		36.8	34.6	16.9	49.4	45.4	
Bayamon.....	95.5	91.9	78.3	41.6	34.0	32.0	53.5	60.2		39.6	31.1	25.2	51.1	55.2	
	93.5	91.2	81.0	45.4	40.3	35.0	58.2	69.6		42.4	36.7	28.4	54.4	63.4	

TABLE VI.—Schools and teachers—Averages per term.

Municipality.	Schools.							Teachers.						
	Common schools.							Night.	Common schools.					Total.
	Secondary.	Graded.		Rural.		Total.			Secondary.	In charge of rooms.	Without rooms.	Total.		
		Rooms.	Double enrollments.	Rooms.	Double enrollments.									
San Juan.....	1	86	20	14	6	126	13	145	9	100	11	111	² 133	
Rio Piedras.....	3	18	3	11	8	40	1	44	27	29	3	32	59	
Trujillo Alto.....		3	1	6	6	16	1	17		9		9	9	
Carolina.....	1	9	3	14	11	37	5	43	³ 1	23		23	23	
Loiza.....		5	2	14	12	33	6	39		19		19	19	
Rio Grande.....	1	8	2	17	10	37	5	43	³ 1	25		25	25	
Fajardo.....	1	22	8	21	3	54	5	60	1	43		43	44	
Naguabo.....		8	3	12	9	32	3	35		20		20	20	
Gulebra.....				1	1	2		2		1		1	1	
Vieques.....	1	8	1	8	5	22	1	24	³ 1	16		16	16	
Humacao.....	1	15	5	22	21	63	5	69	³ 1	37		37	37	
Yabucoa.....		7	3	13	10	33	3	36		20	1	21	21	
Maunabo.....		4	2	5	2	13	1	14		9		9	9	
Arroyo.....	1	7	3	7	4	21	1	23	³ 1	14		14	14	
Patillas.....		5	2	10	6	23	2	25		15		15	15	
Juncos.....		8	4	8	7	27	3	30		16		16	16	
Gurabo.....		5	3	9	8	25	2	27		14		14	14	
Caguas.....	1	16	5	12	12	45	3	49	³ 1	28		28	28	
San Lorenzo.....		4		9	8	21	2	23		13		13	13	
Guayama.....	1	16	6	17	11	50	3	54	³ 1	33		33	33	
Salinas.....		8	3	11	5	27	2	29		19		19	19	
Santa Isabel.....		6	1	9	3	19	4	23		15		15	15	
Cayey.....	1	12	4	13	10	39	4	44	³ 1	25		25	25	
Cidra.....		4	2	9	6	21	1	22		13		13	13	
Comerio.....		5	2	10	10	27	4	31		15		15	15	
Aguas Buenas.....		4	1	6	6	17	3	20		10		10	10	
Naranjito.....		2		7	6	15	1	16		9		9	9	
Aibonito.....	1	8	2	9	9	28	4	33	³ 1	17		17	17	
Barranquitas.....		4	2	8	5	19	1	20		12		12	12	
Barros.....		5	1	15	9	30	2	32		20		20	20	
Coamo.....	1	10	3	19	17	49	2	52	³ 1	29		29	29	
Juana Diaz.....	1	12	1	31	21	65	10	76	³ 1	43	1	44	44	
Ponce.....	1	69	23	37	18	147	17	166	12	106	2	108	⁵ 121	
Guayanilla.....		4	2	13	12	31	3	34		17		17	17	
Peñuelas.....		4	1	7	7	19	2	21		11		11	11	
Yauco.....	1	20	4	19	19	62	2	65	³ 1	39		39	39	
San German.....	1	13	4	26	19	62	17	80	³ 1	39		39	39	
Lajas.....	1	4	1	18	15	38	3	42	³ 1	22		22	22	
Sabana Grande.....				10	8	22	2	24		1		1	15	
Cabo Rojo.....		8		23	21	52	4	56		31		31	31	
Mayaguez.....	1	29	7	38	24	98	11	111	5	67		67	⁶ 76	
Maricao.....		5	1	10	4	20	3	23		15		15	15	
Las Marias.....		4	1	15	10	30	2	32		19		19	19	
Añasco.....		10	3	16	13	42	4	46		26		26	26	
Rincon.....		2	1	5	5	13	1	14		7		7	7	
Aguada.....		4	2	10	5	21	2	23		14		14	14	
Lares.....		9	3	20	20	52	6	58		29		29	29	
San Sebastian.....		7	3	21	20	51	5	56		28		28	28	
Aguadilla.....	1	15	6	20	19	60	4	65	³ 1	35		35	35	
Moca.....		5	2	7	6	20	2	22		12		12	12	
Isabela.....		5	1	15	13	34	6	40		20		20	20	
Quebradillas.....		4	2	9	6	21	4	25		13		13	13	
Utado.....	1	12	5	38	29	84	2	87	³ 1	50	1	51	51	
Adjuntas.....		7	3	15	13	38	6	44		22		22	22	
Camuy.....		4	1	11	7	23	3	26		15		15	15	
Hatillo.....		4	1	10	8	23	3	26		14		14	14	
Arecibo.....	1	25	6	36	15	82	6	89	2	61	2	63	65	
Manati.....	1	19	3	19	15	56	5	62	³ 1	38		38	38	
Giales.....		7	2	18	12	39	6	45		25		25	25	
Vega Baja.....		8	3	11	5	27	4	31		19		19	19	
Vega Alta.....		4	1	8	6	19	5	24		12		12	12	
Corozal.....		4	2	10	8	24	4	28		14		14	14	
Morovis.....		4	1	11	10	26	2	28		15		15	15	
Toa Baja.....		7	2	7	5	21	3	24		14		14	14	
Toa Alta.....		5	1	10	5	21	3	24		15	1	16	16	
Dorado.....		3	1	5	2	11	1	12		8		8	8	
Bayamon.....	1	20	6	30	22	78	6	85	³ 1	50	1	51	51	
Total.....	26	692	203	955	693	2,543	262	72,838	⁸ 74	1,647	24	1,671	⁹ 1,745	

¹ Including 5 special schools.² Including 13 in special schools.³ Duplicates.⁴ Including 1 special school.⁵ Including 1 in special schools.⁶ Including 4 in special schools.⁷ Including 7 special schools.⁸ 18 of these are duplicates.⁹ Including 18 in special schools.

TABLE VII.—*Teachers at the end of the year classified.*

Municipality.	Secondary school.	Common school.								Total common school.	Night school. ⁴	Special school.	Grand total (omitting duplicates).	
		In charge of grades in graded schools.				Not in charge of grades.								
		English.	English graded.	Graded.	Total.	Principal and acting principal.	Music and drawing.	Agricultural.	Special.					
										Rural.				
San Juan.....	8	14	60	2 12	86	6	3	2	14	111	12	13	132	
Rio Piedras ³	27	10	7	1	18	2		1	12	33	1		60	
Trujillo Alto.....		1	1	1	3				6	9	1		9	
Carolina.....		2	5	2	9				13	22	4		22	
Loiza.....			3	2	5				14	19	5		19	
Rio Grande.....	41	1	4	3	8				17	25	6		25	
Fajardo.....	1	2	15	5	22				21	43	3		44	
Naguabo.....		1	5	2	8				12	20	1		20	
Culebra.....									1	1			1	
Vieques.....	41	1	5	2	8				8	16	1		16	
Humacao.....	41	2	13		15				22	37	4		37	
Yabucoa.....		1	4	2	7	1			14	22	3		22	
Maunabo.....		1	2	1	4				5	9	1		9	
Arroyo.....	41	1	4	2	7				7	14	1		14	
Patillas.....		1	3	1	5				10	15	2		15	
Juncos.....		1	7		8				9	17	3		17	
Gurabo.....		1	3	1	5				7	12	1		12	
Caguas.....	41	3	11	2	16				11	27	3		27	
San Lorenzo.....		1	2	1	4				10	14	2		14	
Guayama.....	41	2	12	2	16				17	33	3		33	
Salinas.....		1	5	2	8				11	19	2		19	
Santa Isabel.....		1	3	2	6				8	14	4		14	
Cayey.....	41	1	9	1	12				12	24	4		24	
Cidra.....		1	2	1	4				9	13	1		13	
Comerio.....		1	2	2	5				11	16	4		16	
Aguas Buenas.....		1	2	1	4				6	10	3		10	
Naranjito.....		1	2	1	4				7	9	1		9	
Albionito.....	41	2	4	2	8				9	17	3		17	
Barranquitas.....		1	2	1	4				8	12	1		12	
Barros.....		1	3	1	5				15	20	3		20	
Coama.....	41	2	7	1	10				20	30	2		30	
Juana Diaz.....	41	2	6	4	12			1	32	45	9		45	
Ponce.....	12	12	57		69	2			37	108	19	1	121	
Guayanilla.....			3	1	4				13	17	3		17	
Peñuelas.....		1	2	1	4				7	11	2		11	
Yauco.....	41	2	14	4	20				19	39	2		39	
San German.....	41	2	11		13				26	39	16		39	
Lajas.....	41	1	2	1	4				18	22	3		22	
Sabana Grande.....		1	2	1	4			1	10	15	2		15	
Cabo Rojo.....		1	5	2	8				23	31	4		31	
Mayaguez.....	5	6	19	3	28				37	65	9	4	74	
Maricao.....		1	2	2	5				10	15	4		15	
Las Marias.....		1	2	1	4				15	19	2		19	
Añasco.....		2	6	2	10				16	26	4		26	
Rincon.....			1	1	2				5	7	1		7	
Aguada.....		1	2	1	4				10	14	1		14	
Lares.....			6	2	8				20	28	5		28	
San Sebastian.....		1	4	2	7				21	28	5		28	
Aguadilla.....	41	5	7	3	15				19	34	4		34	
Moca.....		1	4		5				7	12	2		12	
Isabela.....		1	3	1	5				15	20	5		20	
Quebradillas.....		1	2	1	4				9	13	3		13	
Utua.....	41	3	8	1	12			1	39	52	2		52	
Adjuntas.....		1	4	2	7				14	21	4		21	
Camuy.....		1	2	1	4				11	15	3		15	
Hatillo.....		1	2	1	4				10	14	2		14	
Arecibo.....	2	3	18	4	25	1	1		36	63	6		65	
Manati.....	41	4	10	5	19				20	39	4		39	
Ciales.....		1	4	2	7				18	25	6		25	
Vega Baja.....		1	4	3	8				11	19	4		19	
Vega Alta.....		1	2	1	4				8	12	4		12	
Corozal.....		1	3		4				10	14	3		14	
Morovis.....			1	1	2				11	13	2		13	
Toa Baja.....		1	4	2	7				7	14	1		14	
Toa Alta.....		1	2	1	4			1	10	15	1		15	
Dorado.....			3		3				5	8	1		8	
Bayamon.....	41	5	11	4	20				30	50	4		50	
Total.....	172	126	443	118	687	12	4	4	3	955	1,665	237	18	1,738

¹ Seventeen of these are duplicates.² Including two special Spanish teachers.³ Including the normal and agricultural departments of the University of Porto Rico and the practice school.⁴ Duplicates.

TABLE VIII.—*Teachers at the end of the year, by sex.*

Municipality.	Secondary school.			Common school.						Special school.			Total (omit- ting duplic- ates).
	Male.	Fe- male.	Total.	Graded.		Rural.		Total.	Male.	Fe- male.	Total.		
				Male.	Fe- male.	Male.	Fe- male.						
San Juan.....	3	5	8	10	87	3	11	111	7	6	13	132	
Rio Piedras.....	11	11	27	4	17	8	4	33				60	
Trujillo Alto.....				2	1	1	5	9				9	
Carolina.....				3	6	7	6	22				22	
Loiza.....				2	3	6	8	19				19	
Rio Grande.....		1	2 ¹	2	6	9	8	25				25	
Fajardo.....		1	1	7	15	11	10	43				44	
Naguabo.....				3	5	6	6	20				20	
Vieques.....	1		2 ¹	3	2	4	7	16				16	
Humacao.....	1		2 ¹	6	9	14	8	37				37	
Yabucoa.....				4	4	4	10	22				22	
Maunabo.....				2	2	4	1	9				9	
Arroyo.....	1		2 ¹	5	2	2	5	14				14	
Patillas.....				2	3	8	2	15				15	
Juncos.....				2	6	4	5	17				17	
Gurabo.....				4	1	6	1	12				12	
Caguas.....	1		2 ¹	3	13	4	7	27				27	
San Lorenzo.....				2	2	5	5	14				14	
Guayama.....		1	2 ¹	9	7	10	7	33				33	
Salinas.....				5	3	5	6	19				19	
Santa Isabel.....				1	5	4	4	14				14	
Cayey.....		1	2 ¹	7	5	6	6	24				24	
Cidra.....				2	2	4	5	13				13	
Comerio.....				4	1	8	3	16				16	
Aguas Buenas.....				3	1	3	3	10				10	
Naranjito.....				2		5	2	9				9	
Aibonito.....		1	2 ¹	5	3	5	4	17				17	
Barranquitas.....				1	3	5	3	12				12	
Barros.....				4	1	15		20				20	
Coamo.....		1	2 ¹	3	7	14	6	30				30	
Juana Diaz.....	1		2 ¹	6	6	21	12	45				45	
Ponce.....	4	8	12	12	59	9	28	108		1	1	121	
Guayanilla.....				1	3	9	4	17				17	
Peñuelas.....				2	1	5	3	11				11	
Yauco.....		1	2 ¹	8	12	11	8	39				39	
San German.....		1	2 ¹	5	8	9	17	39				39	
Lajas.....	1		2 ¹	2	2	8	10	22				22	
Sabana Grande.....					4	4	7	15				15	
Cabo Rojo.....				6	2	12	11	31				31	
Mayaguez.....	1	4	5	9	19	15	22	65	4		4	74	
Maricao.....				3	2	7	3	15				15	
Las Marias.....				3	1	6	9	19				19	
Añasco.....				5	5	6	10	26				26	
Rincon.....				2		3	2	7				7	
Aguada.....				2	2	7	3	14				14	
Lares.....				3	5	7	13	28				28	
San Sebastian.....				3	4	10	11	28				28	
Aguadilla.....	1		2 ¹	5	10	11	8	34				34	
Moca.....				3	2	6	1	12				12	
Isabela.....				4	1	12	3	20				20	
Quebradillas.....				3	1	8	1	13				13	
Utüado.....		1	2 ¹	6	6	20	20	52				52	
Adjuntas.....				4	3	7	7	21				21	
Camuy.....				2	2	8	3	15				15	
Hatillo.....				1	3	6	4	14				14	
Arecibo.....	1	1	2	7	20	21	15	63				65	
Manatí.....		1	2 ¹	12	7	12	8	39				39	
Ciales.....				6	1	12	6	25				25	
Vega Baja.....				6	2	8	3	19				19	
Vega Alta.....				3	1	6	2	12				12	
Corozal.....				2	2	5	5	14				14	
Morovis.....				2		7	4	13				13	
Toa Baja.....				3	3	4	4	14				14	
Toa Alta.....				2	2	9	2	15				15	
Dorado.....				2	1	4	1	8				8	
Bayamon.....		1	2 ¹	1	19	15	15	50				50	
Culebra.....						1		1				1	
Total.....	32	40	* 72	258	443	521	443	1,665	11	7	18	1,738	

¹ Including the normal and agricultural departments of the University of Porto Rico and the practice school.

² Duplicates.

* Seventeen of these are duplicates.

TABLE IX.—*Percentage of total population enrolled in the schools.*

Municipality.	Total population, census 1910.	Total annual enroll- ment, 1910-11.	Percent- age.
San Juan.....	48,716	7,985	16.4
Rio Piedras.....	18,880	2,304	12.2
Trujillo Alto.....	6,345	687	10.8
Carolina.....	15,327	2,022	13.2
Lolza.....	13,317	1,693	12.7
Rio Grande.....	13,948	2,297	16.4
Fajardo.....	21,135	3,210	15.1
Naguabo.....	14,365	2,032	14.1
Culebra.....	1,315	138	10.0
Vieques.....	10,425	1,322	12.7
Humacao.....	26,678	3,316	12.4
Yabucoa.....	17,338	2,134	12.3
Maunabo.....	7,106	692	9.7
Arroyo.....	6,940	1,148	16.5
Patillas.....	14,448	1,608	11.1
Juncos.....	11,692	1,565	13.4
Gurabo.....	11,139	1,448	12.9
Caguas.....	27,160	2,494	9.2
San Lorenzo.....	14,278	1,179	8.3
Guayama.....	17,379	2,769	15.9
Salinas.....	11,403	1,558	13.7
Santa Isabel.....	6,950	1,069	15.3
Cayey.....	17,711	1,994	11.3
Cidra.....	10,595	1,079	10.2
Comerio.....	11,170	1,394	12.5
Aguas Buenas.....	8,292	978	11.8
Naranjito.....	8,876	680	7.7
Aibonito.....	10,815	1,462	13.5
Barranquitas.....	10,503	1,084	10.3
Barros.....	15,028	1,583	10.5
Coamo.....	17,129	2,286	13.3
Juana Diaz.....	29,157	3,408	11.7
Ponce.....	63,444	8,573	13.5
Guayanilla.....	10,354	1,745	16.9
Peñuelas.....	11,991	938	7.8
Yauco.....	31,504	3,214	10.2
San German.....	22,143	3,656	16.5
Lajas.....	11,071	1,783	16.1
Sabana Grande.....	11,523	1,223	10.6
Cabo Rojo.....	19,562	3,008	15.3
Mayaguez.....	42,429	5,975	14.1
Maricao.....	7,158	1,206	16.9
Las Marías.....	10,046	1,429	14.2
Añasco.....	14,407	2,472	17.1
Rincon.....	7,275	824	11.3
Aguada.....	11,587	1,253	10.8
Lares.....	22,650	3,466	15.3
San Sebastian.....	18,904	3,072	16.2
Aguadilla.....	21,419	3,987	18.6
Moca.....	13,640	1,285	9.4
Isabela.....	16,852	1,899	11.3
Quebradillas.....	8,152	1,187	14.5
Utua.....	41,054	4,813	11.7
Adjuntas.....	16,954	2,274	13.4
Camuy.....	11,342	1,509	13.3
Hatillo.....	10,630	1,330	12.5
Arecibo.....	42,429	4,707	11.0
Manatí.....	28,884	2,919	10.1
Ciales.....	18,398	2,325	12.6
Vega Baja.....	12,831	1,805	14.0
Vega Alta.....	8,134	1,388	17.0
Corozal.....	12,978	1,595	12.2
Morovis.....	12,446	1,429	11.5
Toa Baja.....	6,254	1,073	17.3
Toa Alta.....	9,127	1,084	11.8
Dorado.....	4,885	599	12.2
Bayamon.....	29,986	3,862	12.8
Total.....	1,118,012	145,525	13.0

THE UNIVERSITY OF PORTO RICO.

The University of Porto Rico was established by an act of the Insular Legislature approved March 12, 1903, whereby the board of trustees was made a corporate body under the name of "The Trustees of the University of Porto Rico," with all the powers usually vested in a corporation of this character.

While the university thus has a separate and complete corporate organization apart from any connection with the Insular Government, that it is fundamentally a Government institution is shown by the method of choosing the board of trustees. Section 3 of the law chartering the university provides:

"SEC. 3. That the government of the University of Porto Rico shall be vested in a board of trustees composed of the commissioner of education as a member and its president, the speaker of the house of delegates or representatives, and the treasurer of Porto Rico as ex-officio members, and four other persons to be appointed by the Governor of Porto Rico, who shall hold office until their successors are appointed and qualified."

Even before the passage of the act looking to the establishment of the University of Porto Rico steps had been taken to provide for the training of teachers for the public schools.

Soon after the American occupation of Porto Rico the idea of forming an Industrial Normal School arose, and the first steps toward accomplishing this end were taken when an institution of this character was opened in Fajardo on September 27, 1899. The Government of the island and the municipality of Fajardo shared equally the expenses for the carrying out of this move, each contributing \$20,000 for the actual building and current expenses of the institution.

As the work carried on here was unsatisfactory, due to the location of the school in the extreme eastern part of the island, thus making it difficult of access, and supervision almost impossible, the school was moved to Rio Piedras, and work begun in the "Convalencia," or summer home of the governor, in October, 1901. At the same time the construction of a new building was being carried on, which was formally dedicated on May 30, 1902, and the classes, apparatus, and furniture transferred to this building in the same year.

The normal school thus established at Rio Piedras under the department of education was later transferred to the University of Porto Rico, becoming the nucleus from which has developed its normal department.

In January, 1903, the practice school was opened for the purpose of allowing each student of the normal department the opportunity to work for a time under the supervision of a trained critic teacher, thus perfecting himself in methods and discipline by actual practice before going out as a teacher.

Beginning with the school year 1902-3, the course of study of the normal department consisted of four years, the first of which was equal to the regular eighth grade of the public schools. Later an eighth grade diploma was made the basis of admission, and the four year course was continued, being broadened and filled in with more cultural and professional work. At the April meeting of the board of trustees in 1910 a motion was passed to require the completion of ninth grade work for admission and still to continue the two and four year courses.

Due to the fact that the most important work of the new university seemed to be the preparing of properly trained teachers for the public schools of the island, and that the progression of educational work and the opening of large numbers of new schools through emphasis on this phase of higher instruction, the growth of the normal department has surpassed that of any other department up to the present time. The department has been taxed to its limit in preparing teachers in sufficient numbers to fill all the schools, and at times it has been necessary to send out students who have not completed their course to fill out part of a term.

The large number of graduates of the last few years have done much to remedy this state of affairs, however, especially since a normal course leading to the elementary certificate has been established in connection with the high school of Ponce, under the supervision of the normal department of the university. The result is that many of the elementary graduates of the last two years have had difficulty in securing schools in competition with older and more experienced teachers. This makes it possible to require a better preparation before entering the normal department, and will also lead, in time, a larger number of students to continue their work for four years instead of stopping at the end of their second year.

The fundamental ideas underlying the work in the normal department are two, viz, a better training in the subjects to be taught and their related branches, and a professional course that includes both the theory and practice of teaching. Students are required to study theoretically the art of teaching and later put these theories into actual operation in the practice school, under the supervision of experienced and trained critic teachers. The instruction in the normal department is purely departmental, and the increase in the number of students and members of the faculty has made it possible to accomplish this end by securing well-trained and experienced instructors in all the branches of the course of study. The greatest need of the normal depart-

ment at the present time is larger and better lighted rooms for laboratories. This will be remedied, it is expected, by the completion of the new structure now under process of erection.

The last year has been notable in the progress made in manual training and domestic science. New shops have been constructed for the former branch of work; the latter is still carried on in a rented building. Two instructors carry on the work of each subject, and it was necessary to limit the enrollment of students in these classes on account of the large number who wished to take this work; even by doing this it was not possible to pay the desired attention to the pupils of the grades. In domestic science the emphasis is laid on the selection and preparation of various classes of food; and courses in sewing are given by the same instructors. In manual training the attempt is made to emphasize the use of native materials for the economic needs of the people. Two classes of young ladies in basketry, brass, leather, and iron work have been maintained during the present year.

Attention is given in the normal department, as in other departments of the university, to student activities. An athletic club, musical club, literary society, and good-government club are supported by the students, and each organization has done creditable work during the present year.

The agricultural department was organized in 1904, the first pupils being received on February 3, 1905. After having been maintained with varying fortunes for three years it was resolved to discontinue the school for the year 1908-9, and to put the buildings in thorough order to reopen the school in the fall of 1909. Arrangements were made to maintain 40 scholarship students, and a faculty was appointed.

The third department, the College of Liberal Arts, was established by a ruling of the board of trustees at the meeting held April 4, 1910. A two-years' course is offered leading to an appropriate certificate. A dean and faculty were appointed.

The university has shown a steady growth, enrolling in the last school year, including the summer session, more than 1,000 pupils, matriculated as follows:

During the college year.....	217
During the summer session.....	424
Practice school.....	378
Total.....	1,019

The material equipment of the University of Porto Rico consists of, roughly, 200 acres of land, something more than 100 acres of which are situated within the municipality of Rio Piedras, 7 miles from San Juan, while the remainder, 90 acres or more, adjoin the United States agricultural experiment station situated in Mayaguez, at the western extremity of the island.

The campus proper comprises 23 acres, faces the military road in Rio Piedras, and contains the buildings of the normal department. Directly back of this campus and adjoining it are the grounds which have up to this time comprised the domain of the College of Agriculture. Provision has, however, been made for the erection of a building to cost \$30,000 for the College of Agriculture on the land belonging to the university in Mayaguez.

It is hoped that in the near future there will be erected on the campus in Rio Piedras a suitable structure to accommodate the students of the College of Liberal Arts, already provided for by the act of the board of trustees, and for the College of Science, for which it is hoped early provision will be made.

The buildings occupied by the normal department are three in number. The original normal-school building, erected under the auspices of the department of education before the establishment of the university, is a two-story cement building, containing an assembly room which seats 250 persons, study room, four recitation rooms, four laboratories, the dean's office, besides storerooms for materials and supplies. In the basement are lockers, baths, dressing rooms for the gymnasium classes, besides a room devoted to the use of the department of manual training.

A second building devoted to the use of the normal department is the practice school, a modern, well-lighted building, containing nine schoolrooms for graded-school pupils, several smaller rooms for the use of the practice teachers, a study room, and the principal's office. The building contains a library of about 500 volumes, selected with particular reference to the children's needs. Besides these two structures, there is in use by the normal department a rented structure, facing the carretera in Rio Piedras, known as the Saldaña house. This contains a library of some 5,000 volumes, the department of domestic science and fine arts, besides one or two recitation rooms.

Adjoining the practice school is a playground equipped with modern playground apparatus, and a school garden which is entirely maintained by the children of the practice school.

There is under construction on the campus at Rio Piedras one wing of a building which, when completed, will form the central feature of the university group of buildings. The part under construction contains, on the ground floor, the women's gymnasium; on the second floor an assembly hall. Provision has already been made by the board of trustees for the front portion of the building, which will provide adequate space for the now much-crowded normal department, and for the students of the College of Liberal Arts. The old building of the normal department is now undergoing a remodeling, in the course of which it will metamorphose from the unprepossessing structure which it has been in the past to one of some architectural pretension. Grand stands are also being erected upon the new athletic field.

The buildings used by the department of agriculture are five in number. The main building is a two-story frame structure, containing classrooms, the office of the dean, and the library on the ground floor. The second story is used as a dormitory by the students. The students' dining room and the kitchen, as well as various rooms which have been occupied in the past as the residence of the dean of the department are in a commodious frame building situated near the main building. A cement dairy building is adjoining. This is a very attractive structure, costing several thousand dollars, and will be equipped with every appliance needed in the conduct of an up-to-date dairy.

Situated at a little distance from the dairy is the cow barn, with stalls for 40 cows. The superstructure of this building is of wood. The floors and stalls are constructed entirely of cement and iron after the most modern methods. A herd of 23 registered Jersey cows and a herd of Holsteins, besides a considerable number of native cattle, occupy the building. In addition to these buildings, there has also been erected for the use of the College of Agriculture a cement henhouse of modern construction. During the past year the work of the college has been successfully carried on. In connection with the work of the dairy, which is conducted on a commercial basis, supplying milk to a large number of customers in San Juan, the students have received instruction in modern dairy methods. The large poultry yard, with nearly 500 fowls, provides the basis of instruction in the science of incubation and raising of chickens for the market. An apiary furnishes experience in the art of beekeeping. A general market garden, besides a special garden plot for each student, furnishes experience in the raising, on a commercial basis, of the common vegetables. Herds of thoroughbred Berkshire and Tamworth hogs enable the boys to become familiar with the possibilities of the best breeds in this domestic animal. For general service a Morgan stallion, Jersey and Holstein bulls, and the boars of the two varieties of hogs already mentioned, are available, and much is being done to improve the strain of domestic animals throughout the island. On the whole the work of the College of Agriculture has been the most successful in its history.

Plans are now completed for the new building for the College of Agriculture on the Mayaguez campus, and ground will be broken at an early date. At the opening of the coming college year the student body of the College of Agriculture will be transferred to Mayaguez, the academic work of the course to be taken in the high school of that city, the professional work under the direction of members of the staff of the United States experiment station. Before the end of the college year it is expected that the new building will be completed, a dean and faculty secured, and the work of that college fully organized. For various reasons the erection of the Mayaguez building, although provided for by legislative appropriation in 1908, has been delayed. In some ways the location of the college at Mayaguez seems not so advantageous as the former location at Rio Piedras. However, its proximity to the United States experiment station, with its corps of specialists, seems to outweigh any geographical advantages which the old location might have had.

At the Rio Piedras location will still be maintained the dairy, the market garden, and the poultry department, students who are specializing along any of these lines of work coming from the college at Mayaguez to receive special instruction. The dormitory will still be maintained for such students, who will spend at least one term in residence at Rio Piedras.

For the past two years the university has maintained a summer session, which has been attended, in each instance, by roughly 400 students. This is a number in excess of the regular enrollment in college classes during the college year. A considerable proportion of the summer attendance is made up of teachers in the public schools who take this occasion to prepare themselves better for their work. In this way the university is of incalculable service to the department of education. At the close of the session an examination is given for the various grades of teachers' license.

In the spring of 1910 a movement was started to place on the front campus of the university a memorial to some man noted for his services to education in Porto Rico

This idea finally took the form of a "School Children's Memorial" and each child in the public schools of Porto Rico was allowed to contribute an amount not exceeding 5 cents toward the memorial. A total sum of, roughly, \$2,000 was contributed by more than 46,000 children, and a vote taken at the same time resulted in favor of honoring Ramón Baldorioty de Castro. The plans for this memorial are being prepared with great care, and work on it should be begun at an early date. The exact form which the memorial shall take has not been fully determined. It will, however, either be a statue or a memorial gateway.

The cadet battalion of the university was organized in the latter part of the year 1910-11, but was not properly equipped until the beginning of the year just past. The battalion, consisting of 135 cadets, has been in charge of a retired major of the United States Army, assigned to the university by the War Department. Headed by its own band, the university cadets have been commended for their soldierly appearance, good drill, and behavior. The battalion acted as guards during the insular fair and gave a very creditable exhibition drill.

Recommendations.—In making specific recommendations for the further development of the University of Porto Rico, I shall consider two aims: First, its immediate needs to meet the pressing demands of the people, and, second, its ultimate ideals. With the normal department in a flourishing condition and an adequate provision made for the College of Agriculture, through the erection of the building at Mayaguez, perhaps the most pressing need is for a suitable building for the accommodation of the College of Mechanic Arts. It would not be my feeling that this should be devoted primarily to the preparation of engineers, but that it should be used for the purpose of preparing skilled artisans for all branches of labor, carpenters, plumbers, cabinetmakers, shoemakers, machinists, blacksmiths, etc. The Morrill fund could be drawn upon for the salaries of instructors in these various subjects, but can not be used for the erection of buildings. Much difficulty has in the past been experienced in the proper expenditure of this fund for this very reason. In many ways the most appropriate place for the location of such a department for the university is Santurce, with its rapidly increasing population and its proximity to the shops of the American Railroad Co. At the legislative session of 1909 an attempt was made to secure an appropriation for the erection elsewhere of the building for the Boys' Charity School, and the turning over of the structure now occupied by that institution to the university. This would be an ideal arrangement from the point of view of university organization. The necessary legislation, however, failed to pass. I would recommend that another attempt be made to bring about the change at the next session of the insular legislature, and that, in the event of its failure to pass, an appropriation of \$50,000 be asked for the erection of a building for the College of Mechanic Arts of the university.

Dormitories are also sorely needed for students of both sexes. At present the student body of the university is housed in the boarding houses of Río Piedras, in a majority of cases occupying rooms which, if reasonably sanitary and hygienic, lack, nevertheless, the quiet and seclusion which are conducive to scholarly effort, and in many instances are not provided with a means of illumination, which makes evening study other than a menace to good eyesight. Moreover, under the conditions of promiscuous housing that now exist, a proper supervision of study and general conduct is impossible. I therefore recommend that at as early a date as the finances of the island permit an appropriation of at least \$30,000 be made for the erection of a dormitory for women, to be followed when practicable by a similar appropriation for a dormitory for men. With these immediate needs met, the buildings already provided for completed, and a concomitant increase in the appropriations for maintenance accomplished, the university will have fulfilled the most crying demands of the island.

And this brings us to the discussion of the broader development of the university, the entering of new fields, the creation of new desires. For what I have in mind is nothing less than the making of the University of Porto Rico into a great Pan American institution of learning, which should become the point of academic contact between the English-speaking and the Spanish-speaking people of the Western Hemisphere. The idea is not a new one, since such an institution has been in the mind of man since the days of Bishop Berkeley, but the time never was so ripe as now and the place never so appropriate as Porto Rico. Already the University of Porto Rico offers fuller courses in the Spanish language and literature than does any higher institution of learning in English-speaking America, and at the same time fuller courses in the English language and literature than does any similar institution in the Spanish-speaking western world. From the north and from the south people of the two languages might come to a spot more beautiful than either have known,

to a climate more salubrious and, without cutting themselves entirely aloof from their own language, find a cultured environment within the other. To build up such a Pan American institution, we should not try to duplicate the universities either of Spanish or of English America, but to create something which supplements both. To this end my specific recommendations are as follows, to be put into effect as the finances of the university permit:

First. To secure the services, either through exchange or temporary employment, of men of science, literature, art, or invention of world-wide renown. Such men should be brought to the university from the United States, Europe, or South America for courses of not less than one semester each, and such courses should be announced sufficiently long beforehand throughout both North and South America as to make it certain that all interested will have become informed.

Second. That there be established, if possible, in correlation with the medical department of the United States Department of War, a School of Tropical Medicine. This should not be a full-fledged medical college, where all the courses are offered for a medical degree, but an institution to which medical students and practitioners from both Americas could come for specific courses for which the Tropics offer clinical advantages and which consequently can not be taken at home. It is probable that many of the special lecturers alluded to in connection with my first recommendation would offer courses in connection with such a school.

Third. That there be established a special department of law or of jurisprudence for the study of those particular phases of the subject which have to do with the principles and practice of procedure in Spanish countries. There are to-day in the law schools of the United States scores and perhaps hundreds of young men who wish to provide for the possibility of practice in our Spanish-speaking possessions, or in other parts of Spanish America, and no more appropriate place can be found for such a preparation than here, with our Spanish-speaking people to help in the acquisition of the language and our Spanish procedure in the courts.

STATISTICAL TABLE.

Treasurer's report, University of Porto Rico—funds for the year 1910-11.

Permanent endowment fund, balance.....	\$534. 03
University fund—trust fund (no fiscal year):	
Receipts from all sources.....	30, 047. 74
By appropriations.....	23, 638. 00
Unappropriated balance on hand.....	6, 409. 74

	Appropriations.	Spent.	Balance.
A1. Salary of secretary and treasurer.....	\$2, 000. 00	\$1, 999. 99	\$0. 01
A2. Bond of the secretary and treasurer.....	150. 00	150. 00	.....
A3. For College of Liberal Arts (expenses).....	2, 250. 00	2, 079. 54	170. 46
A4. Rent of Saldafia house.....	600. 00	600. 00	.....
A5. Dairy school building.....	1, 059. 50	609. 95	449. 55
A6. Office on farm and sundries.....	500. 00	355. 53	114. 47
A7. Manual-training building.....	2, 500. 00	2, 415. 80	84. 20
A8. Printing and publishing.....	1, 000. 00	426. 30	573. 70
A9. Development of university farm.....	2, 710. 88	2, 697. 48	13. 40
A10. Band instruments.....	900. 00	842. 45	57. 55
A11. Agricultural scholarships.....	5, 400. 00	3, 615. 55	1, 784. 45
A12. Repairs and miscellaneous expenses.....	3, 150. 00	2, 488. 06	661. 34
A14. Clerk and office assistants, secretary and treasurer.....	450. 00	384. 31	65. 69
A15. Exhibits at insular fair.....	1, 000. 00	381. 45	618. 55
A16. Northwest pasture improvement.....	1, 388. 00	250. 00	1, 138. 00
A17. Repairs to practice school.....	1, 500. 00	.....	1, 500. 00
	26, 558. 38	19, 327. 01	7, 231. 37
Unappropriated balance on hand.....			6, 409. 74
Total cash on hand.....			13, 641. 11

To this amount must be added the receipts not yet officially credited to the university, but held by the treasurer of Porto Rico, Nov. 1, 1910, to Apr. 30, 1911.....	\$14, 208. 04
And also estimated return from the same source for the months of May and June.....	4, 000. 00
Add cash on hand not appropriated, as above.....	6, 409. 74

Total amount available for appropriation by the board of trustees..... 24, 617. 78

FARM RECEIPTS FUNDS.

Receipts from all sources, all appropriated..... \$9,529.50

	Appropriations.	Spent.	Balance.
1. Military purposes.....	\$1,800.00	\$1,789.52	\$10.48
2. Tile drainage.....	350.00		350.00
3. Purchase of land "The Patch".....	1,000.00		1,000.00
4. Repairs to normal building, \$6,500, less deficit, \$120.50.....	6,379.50		6,379.50
Total.....	9,529.50	1,789.52	7,739.98

MORRILL FUNDS, 1907-8.

	Appropriation.	Spent.	Balance.
M6. Equipment for mechanic arts.....	\$9,186.15	\$3,475.78	\$5,710.37
M7. Equipment for physical sciences.....	3,563.48		3,563.48
M8. Equipment for biological sciences.....	199.84		199.84
	12,949.47	3,475.78	9,473.69
1907-8 installment—balance on hand not appropriated.....			167.91
			9,641.60

M9. Maintenance of College of Agriculture and Mechanic Arts at Mayaguez.....	\$31,597.75		\$31,597.75
1908-9 installment—balance on hand not appropriated.....			57.93
			31,655.68

M4. Purchase of cattle and animals.....	\$4,074.16	\$3,566.26	\$507.90
M5. Facilities for schedules B, C, D, E, F.....	5,037.94	2,735.82	2,302.12
	9,112.10	6,302.08	2,810.02
1909-10 installment—balance on hand not appropriated.....			4,865.28
			7,675.30

1910-11 installment:			
Total receipts from all sources.....			\$46,184.51
By appropriations.....			42,216.62
Unappropriated balance on hand.....			3,967.89

	Appropriation.	Spent.	Balance.
M1. Salaries of teachers.....	\$24,716.62	\$22,761.36	\$1,955.26
M2. Expenses of university farm.....	3,138.28	2,504.58	633.70
M3. Instruction in agriculture.....	15,286.09	11,081.84	4,204.25
	43,140.99	36,347.78	6,793.21
Unappropriated balance on hand.....			3,967.89
			10,761.10

TOTALS OF MORRILL FUNDS ON HAND.

Installment:			
1907-8.....			\$9,641.60
1908-9.....			31,655.68
1909-10.....			7,675.30
1910-11.....			10,761.10
			59,733.68

NORMAL SCHOLARSHIPS.

	Appropriation.	Spent.	Balance.
1908-9.....	\$835.07		\$835.07
1909-10.....	1,016.54	\$41.33	975.21
1910-11.....	10,000.00	9,155.93	844.07

FUNDS FOR THE UNIVERSITY OF PORTO RICO.

	Appropriation.	Spent.	Balance.
1908-9.....	\$5,261.02		\$5,261.02
1909-10.....	538.00	\$338.34	199.16
1910-11.....	37,138.55	29,665.42	7,473.13

Contract for \$6,000 athletic field comes from 1910-11 balance.

Construction of a building for the University of Porto Rico at Rio Piedras.....	10,000.00	34.15	9,965.85
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EXPENSES OF THE BOARD OF TRUSTEES.

	Appropriation.	Spent.	Balance.
1908-9.....	\$6.54		\$6.54
1909-10.....			
1910-11.....	750.00	\$740.16	9.84

Memorial on campus fund..... \$1,898.33

GRAND TOTAL.

Permanent endowment fund.....	\$534.03
University funds—trust funds.....	13,641.11
Farm receipts funds.....	7,739.98
Morrill funds.....	59,733.68
Normal scholarships.....	2,654.35
Funds for the University of Porto Rico.....	12,933.21
Mayaguez College.....	29,953.76
Rio Piedras Building.....	9,965.85
Expenses of the board of trustees.....	16.38
Memorial on the campus.....	1,898.33
Grand total.....	139,070.78

BALANCE SHEET—UNIVERSITY OF PORTO RICO, 1910-11.

July 1, 1910, cash balance.....	\$113,586.10
Cash receipts during the year.....	130,485.12
	<u>244,071.22</u>
Capital accounts disbursements.....	\$18,095.51
Expense accounts disbursements.....	86,904.93
Cash balance, June 30, 1911.....	139,070.78
	<u>244,071.22</u>

CAPITAL ACCOUNTS.

Sites and grounds.....	\$806.13
Buildings, normal department.....	2,557.35
Buildings, university farm, Rio Piedras.....	1,535.32
Library books and equipment.....	867.17
Laboratory equipment and apparatus.....	3,501.63
Furniture, fixtures, and fittings.....	1,179.60
Machinery and tools.....	2,148.57
Wagons and harness.....	100.00
Live stock.....	3,686.26
Textbooks.....	839.78
Military supplies.....	873.70
	<u>18,095.51</u>

EXPENSE ACCOUNTS.

Agricultural department:	
Farm labor.....	\$5,991.86
Repairs and maintenance.....	2,094.27
Feed for animals.....	2,696.45
Cartage and freight.....	177.59
Office expenses.....	182.21
Mayaguez farm.....	1,121.42
Students, board and expenses.....	3,643.98
Teachers' salaries.....	6,191.79
Seeds and crops.....	222.06
Light, ice, and telephone.....	448.42
Animal expense.....	233.89
General miscellaneous expenses.....	436.54
	<u>23,440.48</u>

Normal department:		
Student supplies.....	\$3,870.68	
Library expense.....	118.60	
Light, water, telephone.....	378.85	
Repairs and maintenance.....	803.08	
Office expenses.....	169.59	
Cartage and freight.....	68.76	
Teachers' salaries.....	36,727.11	
Wages of yearly employees.....	4,712.22	
Scholarships.....	9,197.26	
Rent of Saldafia House.....	600.00	
		<hr/>
		\$56,646.15
Liberal Arts College salaries.....	1,000.00	
		<hr/>
		1,000.00
Military department:		
Freight, cartage, and insurance.....	156.50	
Uniforms and supplies.....	1,134.34	
Salaries and wages.....	592.70	
Miscellaneous supplies.....	127.27	
		<hr/>
		2,010.81
Administration department:		
Office expenses.....	627.46	
Printing and distribution.....	365.80	
Travel.....	441.89	
Salaries.....	2,327.49	
Cable and telegraph.....	44.85	
		<hr/>
		3,807.49
Total expenses.....		<hr/>
		86,904.93

THE INSULAR LIBRARY OF PORTO RICO.

In the year 1900, on the suppression of the "Diputación Provincial" and the "Civil Institute for Advanced Learning," the books of these two institutions were collected and placed in adequate quarters in the building formerly occupied by them. An employee was put in charge of these books, and various official documents received from Washington and the State capitals were from time to time added to the collection. In the general appropriation act for the year 1902-3 this collection of books was recognized as a public library, and appropriations were made of \$720 for the librarian and \$300 for the assistant librarian and porter.

In the following year, 1903, an act of the Legislative Assembly created the Insular Library of Porto Rico, to be administered by a board of trustees, consisting of the commissioner of education as president, the commissioner of the interior as vice president, and four other persons appointed by the governor with the approval of the Executive Council. The board of trustees was granted power to elect a secretary and treasurer.

At the present time the appointive members of the board are as follows: Cayetano Coll y Toste, José G. Torres, J. L. Dunlevy, T. E. Edwards. Mr. Dunlevy is secretary and treasurer.

The library occupies extensive quarters in what is known as the "Diputación Building," in which are also the post office, the office of the insular telegraph system, and the two houses of the Legislative Assembly. The rooms occupied by the library consist of a stack room for documents and reports, two rooms occupied by the circulating department, a reference and periodical room, a room containing the special collection of Puertorriqueña, which is also to be used for the special library of the Legislative Assembly, and an extensive corridor opening upon the patio of the building, which is also used as a general reading room. It is hoped that this corridor may be enlarged at an early date—as it could be at little expense—thus giving still further space for the accommodation of general readers. Altogether some 3,000 square feet of space are devoted to library purposes.

Upon the passage of the foundation act the Insular Library opened a circulating department. Residents of San Juan were permitted, under certain restrictions, to take out books upon the payment of an annual fee of \$3. In 1906 the fee was abolished and greater facilities were afforded the public for making use of books. Books can now be drawn for a period of 14 days, or for a longer term if they are needed for purposes of study.

Since the year 1906 annual appropriations of \$1,000 have been made for the purchase of books, reviews, and newspapers. A pedagogical library of some 3,000 volumes, belonging to the department of education, was in 1908 transferred to the Insular Library. During the last year several important donations of books have been made by various scientists and literary men, and the total increase in the number of books has been considerable.

The Insular Library contains approximately 15,500 volumes, of which 10,000 are books of general interest and 5,500 are reports and Government documents. The section of the library devoted to newspapers and reviews is being extended systematically.

The appropriation for the purchase of books and periodicals in Spanish, English, and other languages has been increased to \$2,000 for the year 1911-12.

The library is very generously patronized by the people of San Juan, the average number of persons making daily use of the reading and reference departments being 125. At the present time 1,800 persons hold borrowers' cards.

By recent action of the board of trustees steps have been taken to build up a collection of Puertorriqueña, to consist of all publications, of whatsoever nature, that have come from the press of the island, or which have been published elsewhere by Porto Ricans. Already several hundred volumes, consisting of historical, biographical, and literary works, have been secured, as well as reports, pamphlets, etc., and the collection bids fair to become of great value. The books are kept in special cases under lock and key, but may be consulted on special permission of the librarian.

Since the establishment of the circulation department, the staff of the Insular Library has consisted of the following members:

A librarian, with a salary of \$1,200 per annum.

An assistant librarian, with a salary of \$720 per annum.

An assistant and porter, with a salary of \$400 per annum.

During the year 1911-12 the salary of the assistant librarian was increased to \$1,200, in order that this position might be filled by a person of training and experience.

A former assistant in the Congressional Library at Washington was secured for the position and he is now engaged in preparing a card catalogue of the library. The work is well on toward completion and at an early date a full dictionary catalogue will be available. It is the plan of the trustees to continue the work of cataloguing until cards have been prepared and placed in the cases of the Insular Library of all the other collections of books open to the public or to the members of any profession within the city. This would include the Municipal Library, the various court libraries, as well as the libraries of the various departments of the Insular Government. When this is done, it will be possible for the student or general reader, by reference to the catalogue of the Insular Library, to determine just what books are available on any subject within all the libraries of the city.

For the more efficient administration of the library, another assistant should be added to the staff. At present the budget provides for but three persons. The present personnel has shown its willingness to face the problems before it, but with the library open to the public from 9 a. m. till 10 p. m., and with the process of cataloguing in active operation, there is need of another assistant. The budget for the coming year should, moreover, make adequate provision for the rebinding of worn books and for the binding of reports, current periodicals, and a selected list of newspapers. No funds have ever been available for this purpose, and as a result there is a mass of material in the storeroom of the library, too valuable to be thrown away, yet of no use in its present condition, and occupying valuable space. Larger appropriations should also be made for the purchase of books. The entire budget of the Insular Library for the present fiscal year is but \$5,780, including every expense. Considering that it is the largest and most pretentious library for a population of more than a million people, this is but a paltry sum, and should be increased, not with a parsimony which betokens a disregard for the literary interests of the people, but with a generosity which recognizes the possibilities of those interests.

FINANCIAL STATEMENT, INSULAR LIBRARY OF PORTO RICO, FOR 1910-11.

Regular appropriations.

RECEIPTS.

Regular appropriation for the fiscal year ending June 30, 1911.....	\$4,300. 00
Transfer from contingent expenses, common schools—department of education.....	500. 00
	<hr/> 4, 800. 00 <hr/>

DISBURSEMENTS.

Salaries, Insular Library.....	\$2,397. 34
Contingent expenses—incidentals.....	871. 78
Books, publications, etc.....	718. 24
Lighting.....	530. 34
	<hr/> 4, 517. 70 <hr/>
Pending of payment (books).....	281. 76
	<hr/> 4, 799. 46 <hr/>
Balance, June 30, 1911.....	. 54
	<hr/> 4, 800. 0 <hr/>

APPENDIX VI.

REPORT OF THE ATTORNEY GENERAL.

OFFICE OF THE ATTORNEY GENERAL,
San Juan, P. R., September 22, 1911.

SIR: I have the honor to submit herewith the annual report of the Department of Justice of Porto Rico for the fiscal year ended June 30, 1911.

The supreme court and the districts courts disposed of a larger volume of business than during the preceding year. The total number of cases tried in the supreme court was 270. Of these 270 cases, 163 were of a civil nature and 107 were criminal cases. In addition to these 270 cases heard on appeal, the supreme court disposed of the following number of extraordinary remedy proceedings: 18 certiorari, 5 mandamus 2 prohibition, 3 habeas corpus, and 37 administrative appeals.

The seven district courts disposed of 1,841 criminal and 2,508 civil cases, a total of 4,349, of which, as stated above, only 270 reached the supreme court. This is a remarkably small percentage of appeals, although an increase over previous years. Of the 107 criminal cases appealed to the supreme court, 84 were affirmed and 23 reversed. Of the 1,841 criminal cases tried during the year in the district courts, 1,323 resulted in convictions and 518 in acquittals. In the district courts, of the 280 jury trials of felony cases, 187 resulted in convictions and 93 in acquittals. Of the 280 jury trials 72 were for homicide, resulting in 49 convictions and 23 acquittals.

Attention is directed especially to the small percentage of appeals taken from the district courts to the supreme court in both civil and criminal cases. I think this is a very strong evidence of the good administration which the district courts are giving in all civil and criminal matters. My observation is that cases are tried in the district courts with a great deal of care by the judges, and I doubt not that in Porto Rico as exact justice may be had in all civil cases—in the district as well as in the supreme court—as can be found in the courts in the most enlightened States of the American Union.

Considering the fact that the right of trial by jury was first introduced into Porto Rico in 1902, and was not really put in force until several years afterwards, and that trial by jury was introduced among a people heretofore entirely unaccustomed to sitting on juries and weighing evidence (as the people of the United States and other English-speaking countries have been in the habit of doing for years and years), I think the result attained in jury trials in Porto Rico is a most remarkable showing.

Of course you understand that the juries do not try all criminal cases—only felony cases of a certain grade. My observation, however, and my belief based on that observation and experience in Porto Rico, is that the juries are as much disposed to enforce the law in Porto Rico, and are just as likely to convict a defendant when he ought to be convicted as juries ordinarily are found to be in the States.

In a magazine article appearing in Everybody's for September, is found a contribution by Mr. Arthur Train, who until recently was an assistant district attorney in the city of New York, and who has had a great deal of experience in jury trials in that great city, and is entirely competent to speak on criminal matters. In that article he shows that in the year 1910 the juries of New York convicted in 66 per cent of the cases brought before them, and acquitted in 34 per cent. In this estimate made by Mr. Train are included homicide cases and all other kinds of criminal cases tried by juries in the city of New York. Mr. Train says—and this is true—that juries are more apt to acquit in murder cases than in others. As above stated, of 280 jury trials in Porto Rico during the year there were 187 convictions and 93 acquittals, showing 67 per cent of convictions and 33 per cent of acquittals. I think when you consider that the people of New York City have been accustomed to jury trials since the settlement of that city, and that the people here have not been so accustomed, that trial by jury is an innovation in Porto Rico and a mere experiment so far, the showing is very decidedly favorable to Porto Rico.

Before I leave this part of my report, I want to say a word concerning the municipal judges, and that is, that when it is remembered that these officials receive very small salaries—from \$1,000 to \$1,800—it is remarkable what a number of really capable and upright men are filling these positions. The majority of the municipal judges are lawyers, and many of them have studied law in the United States, and are therefore well grounded in the principles of American jurisprudence. Most of them are doing their work in a manner which should merit the approval of all right-thinking men.

And there is another matter to which I desire to advert. Cases, both civil and criminal, are disposed of in the district and municipal courts and in the supreme court very expeditiously. Criminal cases are not allowed to drag on through months and years until the witnesses die or forget about the transaction. The law of Porto Rico requires that in the district courts criminal cases must be tried within 120 days from the time of filing the information, otherwise the case must be dismissed. But I know, as a fact, that criminal matters as well as civil cases are not allowed to accumulate in the courts, but are disposed of very rapidly. The dockets are kept clear, and there is a disposition among the judges to avoid these vexatious delays that are regarded in the United States and everywhere as so discreditable to the courts.

The last legislature passed two very important laws affecting the administration of justice in Porto Rico—one a law making perjury a contempt of court. The law provides, in substance, that any witness in any municipal or district court who testifies falsely shall be guilty of contempt of court, and the judge of the court, on his own motion, may cite the offending party to answer for this contempt and impose the penalty of fine or imprisonment, or both. This law making perjury punishable as contempt of court is being enforced by the district and municipal judges all over the island with good effect. The judges and the lawyers generally commend the law, and say that it will result in great good in Porto Rico. The law was passed primarily because of the great difficulty of getting juries to convict in perjury cases.

Another law which was passed and which is of great importance is the law allowing the district judges to sum up the case to the jury. I give you the law in full as passed by the legislature:

"Then the judge, in open court and in the presence of the parties and counsel, will sum up the case to the jury, omitting all superfluous circumstances, pointing out wherein the main question and principal issues lie, stating what evidence has been given to support them, with such remarks as he thinks necessary for their direction, and giving them his opinion solely in matters of law arising upon that evidence."

You will see that under this law the judge has very great discretion and power in stating a case to a jury. Under this law the judge is not confined merely to a statement of abstract principles, which at most are not helpful to a jury, but he may direct their attention to the real points in the case, may point out the weakness or strength of the testimony and, in fact, may do what the judges in the English courts have always done, and what a judge of a Federal court in the United States may do, and that is to sum up the case to the jury and direct their minds to the real points in the case. I think this law is going to be a good one for Porto Rico, inasmuch as under the law the judge can be of great assistance to the juries in arriving at correct conclusions.

The municipal courts have jurisdiction in misdemeanor cases, and in civil cases where the amount involved does not exceed \$500. The 30 municipal courts disposed of a total of 24,699 criminal cases. There were 18,320 convictions; 2,105 civil cases were disposed of.

The total expense of the maintenance of the courts, including salaries, rent of buildings, jury and witness fees, was \$319,297.65, as compared with \$329,789.17 during the preceding year.

A number of civil cases have been tried during the year of especial interest in which The People of Porto Rico was a party. One case, tried in the United States district court, involved the title to the land belonging to the agricultural station at Mayaguez. The case was tried before Judge Jenkins and a jury in San Juan, resulting in a verdict and judgment in favor of The People of Porto Rico. This case, however, was appealed by the other side to the Supreme Court at Washington, where it is now pending.

There is now pending in the Supreme Court at Washington a case involving the question as to whether or not The People of Porto Rico has sufficient sovereign power to enjoy the benefit of exemption from suit. The case is likely to be decided some time this winter by the court.

The various cases pending at Arecibo, growing out of the lease made by the Insular Government to W. Borda of the Caño de Tiburones, have all been disposed of in the district court, and in favor of the Government. There are two cases now pending in the Supreme Court of Porto Rico on appeal from the district court. I have every reason to believe that the judgment of the district court will be affirmed, as I am sure, after a most careful examination and consideration of the questions involved in these cases, that the Insular Government has good title to all the lands it claims there—not only a good title in law, but that in justice, equity, and morals it is entitled to all it claims. The truth is that after the Government determined to lease this land to Mr. Borda, and after the Government had surveyed it and marked out the lines of its land, about which no question was made, and Mr. Borda commenced to drain the land so as to make it dry and valuable, the cupidity of certain adjoining landowners was

excited and they commenced to set up claim to the land which they had never claimed before. What the Insular Government has done and is doing now is simply to defend its rights to the lands which legally and equitably belong to it.

Recently the Executive Council made an order on the American Railroad Co. to extend its tracks in the city of San Juan so as to connect its railroad with the docks and piers of the San Antonio Dock Co. This order of the Executive Council the railroad company declined to comply with. Thereupon a bill was filed in the United States court at San Juan, and within a very few days after filing the bill the case was tried on the merits and the action of the Executive Council upheld, and an order made by the court requiring the railroad company to comply with the order of the Executive Council. I consider this quite a victory for Porto Rico, because it has established in the minds of the people the fact that the Executive Council has power, which it can exercise and is willing to exercise, to compel public-service corporations to furnish adequate facilities and good service for the public.

During the year 101 applications for pardon have been reported on by this office. The previous year there were 262 applications. I believe the great falling off in the number of applications to be largely due to the firm stand which has been taken in declining to recommend executive clemency in those cases which have been fairly and impartially tried by the courts, in the absence of a showing of great injury or injustice to the defendant; that the judgments of the courts should not be lightly disregarded or set for naught except in extraordinary cases showing an absolute miscarriage of justice, or that the ends of justice would be better subserved by the exercise of executive clemency.

In my last annual report I suggested that you recommend to the legislature that it pass a law allowing the judges of the supreme court to retire on full pay when they have reached the age of 70 years and have served at least 10 years on the bench. During the last session of the legislature I introduced a bill embodying these suggestions. The bill met very much opposition in the Executive Council and in the House of Delegates, and finally a law was passed allowing the judges to retire when they shall reach the age of 65 years and have served 15 years on the bench, they to receive thereafter during their natural lives three-fourths of the salary they may be receiving at the time of retirement.

I desire again to renew the recommendation made in my last annual report in regard to better quarters for the courts. In a number of the towns where the district courts are held the buildings are very inadequate. The district court at Guayama is a notable case. There the court is held in a small room on the second floor of a rented building. The room might be suitable for the office of a justice of the peace, or a municipal court, but is entirely inadequate to the needs of the district court. If better courthouses could be provided for the district courts it would help along the administration of public justice. It would give the people a better and a more exalted idea of the importance and dignity of the courts, besides furnishing comfort and convenience to the judges, court officials, litigants, and people compelled to attend the courts. So every consideration ought to impel the legislature to make adequate provisions for the better housing of the courts.

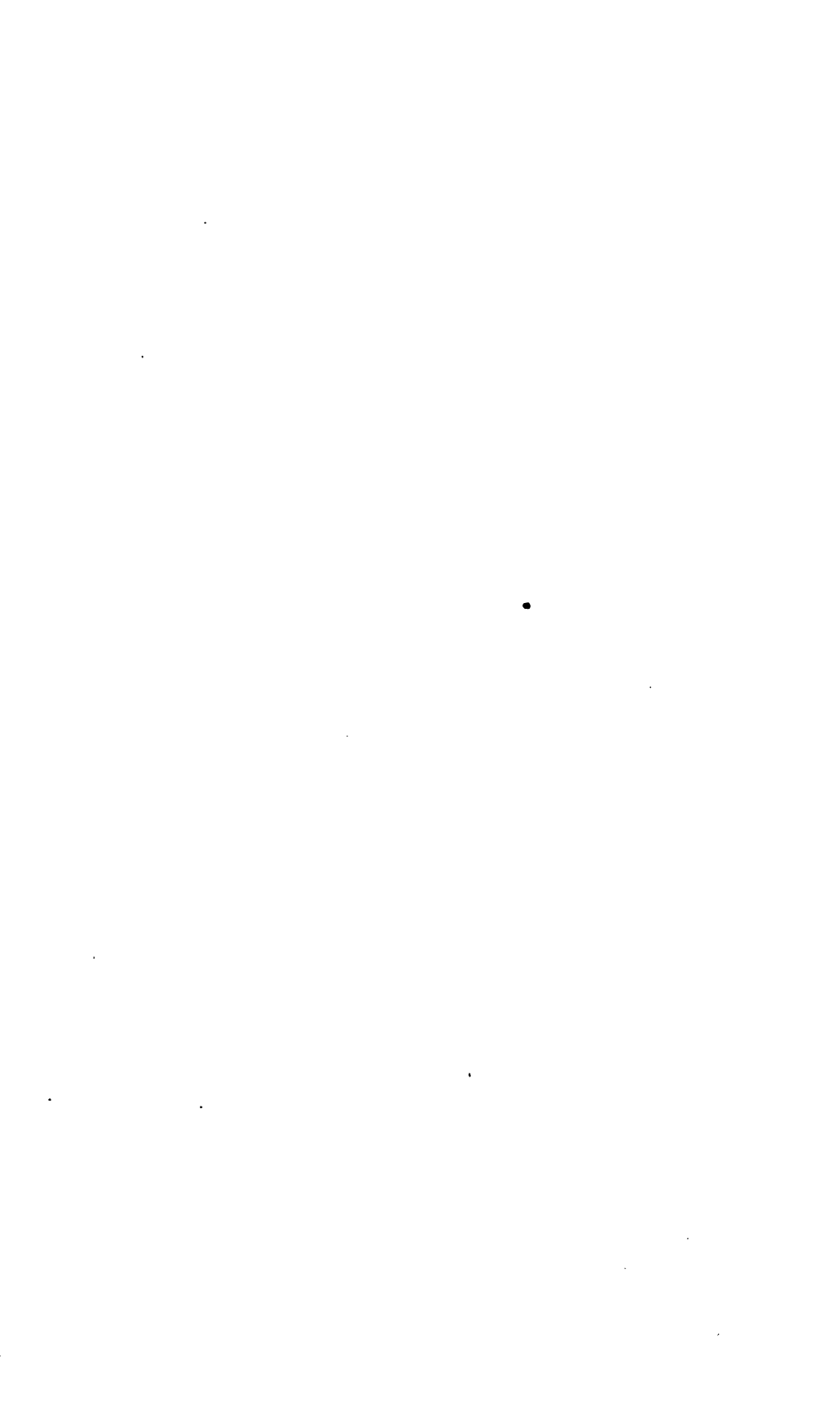
I am glad to report marked progress in the work of translating and printing the decisions of the Supreme Court of Porto Rico during the past year. Of the Spanish edition, volume 7 has been issued, volumes 8 and 9 will be out within a fortnight, and volumes 10 and 11 are on the press. Of the English edition, volumes 7, 8, and 9 have been issued, and volumes 10, 11, 12, 13, 14, and 15 are now in type. The work of translating has been substantially finished up to June, 1909.

On the whole, I congratulate Porto Rico on the excellent showing made during the last year in the courts in the administration of civil and criminal affairs in this island.

Respectfully submitted.

FOSTER V. BROWN,
Attorney General of Porto Rico.

THE GOVERNOR OF PORTO RICO,
San Juan, P. R.



APPENDIX VII.

REPORT OF THE DIRECTOR OF HEALTH, CHARITIES, AND CORRECTION.

OFFICE OF THE DIRECTOR,
San Juan, July 1, 1911.

SIR: In compliance with the provisions of section 16 of an act entitled "An act to consolidate the offices of the director of charities, the director of prisons, and the director of health into the office of health, charities, and corrections," approved March 10, 1904, I have the honor to submit the report of all the operations of this office during the fiscal year ended June 30, 1911.

As the business of the department is divided between three bureaus or administrative branches, the bureau of health, the bureau of charities, and the bureau of prisons, it seems proper to subdivide this report into three sections dealing with these three distinct kinds of work.

BUREAU OF HEALTH.

With the exception of the rules and regulations governing milk stalls and the importation and sale of foods and drugs, there has been no sanitary legislation in Porto Rico since the creation of this department in 1904. The rules and regulations that were in force when the department was organized were not in accord with the provisions of section 19 of the law cited above, authorizing the director of health, charities, and corrections to make regulations governing all things concerning public water supply, markets, private houses, bakeries, stables, etc., and the difficulties encountered by the health authorities in the performance of their duties, as well as those met with by the courts of justice in trying the cases brought before them, may be easily imagined where there was no law or regulation upon which the former could base their action and the latter their decisions. Our efforts were frustrated on account of the lack of legal force to support our action.

In 1907, 28 regulations, carefully prepared by the supervisor of health, were submitted to the consideration of the Executive Council. Several meetings were held by the committee on public health, which were attended by the supervisor of health, and certain amendments were agreed upon, and the regulations were submitted to the attorney general to pass upon their legal form in order to facilitate their passage through the upper house.

After continued efforts on our part, the Executive Council approved, on January 12, 1911, 14 of the said regulations governing garbage, water-closets, and cesspools in towns and rural districts, cleaning of latrines and privies and privy vaults; dairies and the transportation and handling of milk; barber shops and hair-cutting establishments; markets; butcher shops and meat stalls; slaughterhouses; railroads, tramways, and public conveyances; contagious diseases of animals; hotels, cafés, restaurants, and lodging houses; private houses; prevention of transmission of contagious diseases; and transportation of corpses. After these regulations were translated and printed in English and Spanish, a sanitary campaign was started throughout the island, and due to the activity and efficiency with which the personnel of the bureau of health performed their respective duties we have obtained a small improvement in the sanitary condition of the island.

For administrative purposes the bureau of health is divided into the following services:

- (a) Medical inspection.
- (b) Inspection of foods and drugs.
- (c) Veterinary inspection.
- (d) Division of sanitary plumbing.
- (e) Service of vaccination.
- (f) Division of vital statistics.
- (g) Chemical and bacteriological laboratories.

MEDICAL INSPECTION.

There are two medical inspectors, one for the northern district and one for the southern district.

The sanitary condition of the towns visited or inspected differed somewhat from that of the previous year.

Fourteen towns have aqueducts. The aqueduct at Guayama is provided with a distributing tube which is insufficient to supply the city with the necessary amount of water, and therefore the city has not enough water-closets.

There are very few hospitals in the island, and but two or three of them meet with modern hygienic requirements.

The prevalent diseases found were anemia, diseases of the digestive apparatus and of the lungs. In Jayuya, Salinas, and Sangerman there was a prevalence of malaria.

The diseases observed in the northern district during the visits of inspection were typhoid fever and chicken pox, and one case of virulent smallpox in Arecibo, brought from Utuado.

The cleaning of streets and yards and removal of garbage is very deficient in the majority of the towns. The income of the smaller towns is so small that they are unable properly to attend these important services.

The majority of the closets are badly constructed.

Twenty-seven cemeteries were inspected and all were found to be in good condition.

INSPECTION OF FOODS AND DRUGS.

Eighteen thousand one hundred and twenty one visits of inspection were made during the year by the inspectors of foods and drugs to the various commercial, industrial, and other establishments in the island.

One hundred and ninety-four thousand five hundred and sixty pounds of flour, potatoes, onions, codfish, herring, dry beef, cheese, beans, ham, vermicelli, and other articles of food were destroyed during the year on account of being dangerously adulterated, decomposed, or putrified.

Fifty thousand one hundred and ninety-seven bottles of wine, rum, beer, whisky, aniset, gin, and other kinds of liquors were seized for being misbranded.

One hundred and fifty-six thousand and ninety quarts of milk were inspected, and in 101 cases legal proceedings were instituted against several persons for selling adulterated milk.

In the performance of this work, so exceedingly important to the health and lives of the whole people, these inspectors displayed such activity and efficiency that they deserve the praise of their superiors.

HEALTH INSPECTION.

The two health inspectors of this office rendered services as such only in the city of San Juan and its barrios, Santurce, Puerta de Tierra, and Marina, constantly making visits of inspection to milk and meat stalls, groceries, bakeries, confectionery stores, tenement houses, hotels, cafés, restaurants, lodging houses, taverns, yards, stables, etc. The number of visits of inspection made during the year was 8,972.

A special sanitary campaign was started in San Juan in the last quarter of the fiscal year, and as a result thereof over 200 private and tenement houses, cafés, hotels, restaurants, lodging houses, bakeries, groceries, barber shops, etc., were put in good sanitary condition.

VETERINARY INSPECTION.

The following cases of glanders and mycotic lymphangitis were registered:

	Horses.	Mules.	Glanders.	Mycotic lymphangitis.	Total killed.
Northern district.....	46	2	44	4	48
Southern district.....	47	3	43	7	50
	93	5	87	11	98

The cattle at the university farm were found to be suffering with bovine malaria (tick fever). Seventeen cows (Holsteins) brought from the United States were attacked with the disease, but only one died.

Bacterial dysentery affected a number of calves, and some of them died. The disease is not curable.

Imported live stock inspected at San Juan, Fajardo, and Mayaguez, 302 animals—254 from the United States and 48 from foreign countries.

The diseases that are most prevalent among the live stock in Porto Rico are:

Glanders: To be met with in almost every district of the island.

Anthrax: Four animals were found to be afflicted with this disease.

Symptomatic anthrax: On the northern part of the island this disease is not common, but it is quite prevalent on the southern part.

Mycotic lymphangitis: Quite prevalent, but hard to locate.

Septicæmia hemorrhagica (linguada): No cases reported during the past year. Many cases were met with previously.

Tuberculosis: Native cattle are practically free from the disease; it may occasionally be met with in smaller animals and fowl.

Bovine malaria (tick fever): This disease causes very serious losses to live-stock owners on all parts of the island, specially in cattle imported from the north.

Liver fluke: This is due to a leaf-like parasite that gains access to the bile ducts and causes many deaths in work oxen all over the island.

Cysticercus cellulosis: Common in swine and occasionally met with in other animals.

Catarrh is very common throughout the island, but it does not seem to cause any inconvenience to animals, except in acute cases.

DIVISION OF SANITARY PLUMBING.

The following work was done by insular plumbing inspectors:

	Northern district.	Southern district.	Total.
Visits of inspection.....	716	814	1,530
Plans of work approved.....	363	172	535
Plans of work not approved.....	116	16	132
Plumbing fixtures installed:			
Sinks.....	409	132	541
Bathtubs.....	313	152	465
Water-closets.....	580	209	789
Basins.....	241	115	356
Urinals.....	61	29	90
Slop sinks.....	16	35	51
Bidets.....		6	6

Total number of fixtures installed, 2,298. The total cost of these fixtures has been estimated at \$870,000.

VACCINATION.

Twenty-one thousand five hundred and forty points of vaccine lymph were sent to the various health officers throughout the island, and up to the present time we have only received report of the results obtained in 9,593 cases. Special attention was given to this important service during the last semester.

VITAL STATISTICS.

The population of the island according to the census of 1910 was 1,118,012.

The registered births during the year numbered 37,692, which exceeds those of last year, 37,443, by 249. Birth rate per 1,000 of population, fiscal year 1910-11, 33.71.

The registration of births has always been very defective, and it can be safely stated that one-eighth of the births which occur in Porto Rico are not registered. To correct this serious defect, the legislature at its last session passed an excellent law of civil register, which provides that within a period of 40 days computed from the date upon which the birth has occurred, the declaration of the same must be made before the person in charge of the register of the municipality in which the birth has occurred, by (a) the father; (b) the mother; (c) the nearest relative; (d) the physician or midwife in attendance at childbirth, or, in default thereof, any other person who may have been present at the same; (e) the head of the public institution in which such birth has taken place; and (f) regarding the newly born children who have been abandoned, the person who has given shelter.

This law provides for a punishment, consisting of a fine of \$200, for every person, individual, public officer, minister of the gospel, priest, physician, or midwife violating any of its provisions, or failing to fulfill any of the obligations imposed by same.

The following statement shows the number of births and birth rate per thousand inhabitants, by color and sex and by months, during the fiscal year 1910-11:

Month.	Sex.		Color.		Total.	Birth rate per 1,000.
	Male.	Female.	White.	Colored.		
1910.						
July	1,649	1,631	2,392	888	3,280	2.90
August	1,588	1,548	2,318	818	3,136	2.80
September	1,378	1,272	1,965	685	2,650	2.30
October	1,672	1,598	2,390	880	3,270	2.90
November	1,459	1,393	2,185	667	2,852	2.50
December	1,371	1,264	1,999	636	2,635	2.30
1911.						
January	1,330	1,378	1,931	777	2,708	2.42
February	1,566	1,453	2,242	777	3,019	2.70
March	1,931	1,766	2,706	991	3,697	3.30
April	1,550	1,491	2,208	833	3,041	2.72
May	1,674	1,664	2,485	853	3,338	2.98
June	2,146	1,920	3,021	1,045	4,066	3.64
Total	19,314	18,378	27,842	9,850	37,692	33.71

MARRIAGES.

The registered marriages during the year numbered 8,842, which gives an average rate per thousand of 7.90. The number registered last year was 9,387. There is, therefore, a decrease of 545 in the number of marriages celebrated this year.

The following statement shows the number of marriages and the rate per thousand inhabitants, by months, for the fiscal year of 1910-11:

Month.	Natives among themselves.	Foreigners among themselves.	Foreigners with natives.	Total.	Rate per 1,000.
1910.					
July.....	898	4	7	909	0.81
August.....	747	.....	8	755	.67
September.....	640	2	5	647	.57
October.....	642	3	9	654	.50
November.....	569	5	4	578	.50
December.....	771	5	8	784	.70
1911.					
January.....	635	6	8	649	.57
February.....	652	3	10	665	.59
March.....	789	4	9	802	.71
April.....	768	4	11	783	.70
May.....	735	6	14	755	.67
June.....	848	4	9	861	.77
Total.....	8,694	46	102	8,842	7.90

GENERAL MORTALITY, FISCAL YEAR 1910-11.

The number of deaths registered in Porto Rico during the year, according to the returns made to the department, was 26,579, which gives a death rate per thousand inhabitants of 23.50.

The general death rate for 1910-11 was somewhat higher than the death rate for the year immediately preceding, but lower than the average for the 10 previous fiscal years—25.179.

The following statement shows the deaths and death rate, by sex and color and by months, for the fiscal year 1910-11:

Month.	Sex.		Color.		Native.	For- eigners.	Un- known.	Total.	Rate per 1,000.
	Male.	Female.	White.	Colored.					
1910.									
July.....	1,227	1,136	1,545	818	2,341	21	1	2,363	2.10
August.....	1,128	1,096	1,458	766	2,197	23	4	2,224	1.90
September.....	1,144	1,035	1,467	712	2,156	20	3	2,179	1.90
October.....	1,112	1,104	1,507	709	2,192	23	1	2,216	1.90
November.....	1,100	1,140	1,523	717	2,213	27	.....	2,240	1.90
December.....	1,063	1,076	1,434	705	2,102	36	1	2,139	1.90
1911.									
January.....	1,090	1,061	1,435	716	2,131	19	1	2,151	1.92
February.....	952	940	1,243	649	1,866	23	3	1,892	1.69
March.....	1,160	1,077	1,499	738	2,206	29	2	2,237	2.00
April.....	1,045	976	1,356	665	1,999	21	1	2,021	1.80
May.....	1,132	1,156	1,537	751	2,263	21	4	2,288	2.04
June.....	1,333	1,296	1,801	828	2,590	36	3	2,629	2.35
Total.....	13,486	13,093	17,805	8,774	26,256	299	24	26,579	23.50

Statement showing the number of births, marriages, and deaths and death rate per 1,000 for 11 years, 1900-1901 to 1910-11:

Year.	Population.	Births.	Mar- riages.	Deaths.	Death rate per 1,000.
1900 to 1901.....	973,387	19,930	5,030	35,781	40.86
1901 to 1902.....	983,459	25,898	7,088	24,447	24.85
1902 to 1903.....	993,531	30,123	6,305	25,552	25.71
1903 to 1904.....	1,003,603	40,053	6,553	22,694	22.61
1904 to 1905.....	1,013,675	28,472	5,555	23,050	22.73
1905 to 1906.....	1,023,747	32,226	7,665	23,811	23.27
1906 to 1907.....	1,033,819	34,778	9,302	27,060	26.17
1907 to 1908.....	1,043,891	34,701	9,225	23,980	22.97
1908 to 1909.....	1,053,963	38,105	8,472	22,049	20.90
1909 to 1910.....	1,118,012	37,443	9,387	24,751	22.10
1910 to 1911.....	1,130,704	37,692	8,842	26,579	23.50

Statement showing the mortality for the fiscal year 1910-11.

BERTILLON CLASSIFICATION.

I. General diseases.....	7,936
II. Diseases of the nervous system and the organs of special sense.....	1,408
III. Diseases of the circulatory system.....	1,164
IV. Diseases of the respiratory system.....	3,343
V. Diseases of the digestive system.....	5,803
VI. Diseases of the genito-urinary system.....	1,001
VII. The puerperal state.....	411
VIII. Diseases of the skin and cellular tissue.....	70
IX. Diseases of the organs of locomotion.....	98
X. Malformation.....	18
XI. Diseases of early infancy.....	3,187
XII. Old age.....	1,098
XIII. Affections produced by external causes.....	438
XIV. Ill-defined diseases.....	604
Total deaths.....	26,579

Statement showing the number of deaths among foreigners during the fiscal year 1910-11.

Spain.....	156
United States.....	14
France.....	3
Corsica (France).....	8
England.....	2
Ireland.....	2
Scotland.....	1
Italy.....	14
Germany.....	2
Norway.....	1
China.....	3
Africa.....	15
Santo Domingo.....	7
Cuba.....	5
Danish West Indies.....	32
British West Indies.....	14
French West Indies.....	6
Venezuela.....	6
Other foreign countries.....	8
Total.....	299

Two thousand one hundred and thirty-nine deaths from malaria were reported during the year.

These figures are alarming, if we take into consideration the fact set forth by Dr. Ross—that for every death from malaria there are 100 persons afflicted with the disease. We would have, therefore, 213,900 cases of malaria in Porto Rico.

Only 132 analyses for malaria were made in the bacteriological laboratory of the tropical and transmissible diseases service during the year, and the results obtained were: Positive, 20; negative, 112.

In accordance with the civil register law, no permit for the burial of any corpse is issued until a certificate of a physician is presented, setting forth the nature of the disease which produced the death, etc. In the majority of the cases, especially with poor people or persons living in the rural districts, the physician issuing the certificate did not attend the deceased during his last illness, and if he is informed by the relatives that the deceased had fever, he invariably certifies that the death was produced by malaria.

The observations made by the bureau of health demonstrate that this is not a malarial country. Of course, these observations have been necessarily defective, as we have not had the means or the personnel to make a thorough investigation into, and careful study of, the question. We must look for the endemic malarial index in the blood of children, and this is a task that awaits the new service of sanitation.

There were registered 1,777 deaths from malaria last year, and in our last annual report we called attention to the fact that many of these cases could be classified under the head of indefinitely defined intestinal fevers, or as types belonging to the colon group.

Two thousand three hundred and sixty deaths were reported during the year from diarrhea and enteritis of children under 2 years of age, against 2,125 registered last year.

There were registered 912 deaths from tetanus.

The following is a statement showing the number of cases and deaths from contagious diseases during the fiscal year 1910-11:

Diseases.	Cases.	Deaths.
Typhoid fever.....	728	313
Smallpox.....	20	1
Variceloid.....	384	2
Measles.....	430	92
Diphtheria and croup.....	37	28
Dysentery.....	70	12
Leprosy.....	3	4
Glanders.....	1	1
Tuberculosis.....	3,356	2,518
Total.....	5,029	2,971

As will be seen by the preceding statement, 313 deaths from typhoid fever were reported during the year, which represents an increase of 96 over the number registered last year. This is explained by the fact that there broke out an alarming epidemic of this disease in the town of Morovis in May last (more than 100 cases were registered). Due to the activity and energy displayed by the department, and to the aid given by the Governor, we were able to check the epidemic. The cause of the outbreak was due to the contamination of the drinking water by filtrations from the privies of the neighboring barrios, whose outlet was into the stream.

Cases of typhoid fever are continuously occurring in the city of Guayama due, also, to the contamination of the water and to the presence in it of nitrites, as it has been demonstrated by the analyses made by the chemist.

There is a "barrio" of about 2,000 inhabitants above Guayama, situated on the banks of the river which supplies the city with water. In this barrio, as in all other barrios, latrines are used, and on many occasions the excretions are thrown upon the ground, which are floated into the river by the next shower. As will be readily understood, this is a serious question for the health of the inhabitants of Guayama, and a careful study of the water supply of that city should be made by the health authorities. Until there is a change in the distribution of the water supply, and until the causes of contamination are removed, nitrites and typhoid will continue to be a constant menace to the health of the inhabitants of the city.

In previous annual reports attention has been repeatedly called to the very bad condition of the water used for drinking purposes, to the lack of good sanitary laws, to the insufficient means for the protection of public health, the unsatisfactory means for public disinfection; the danger from tuberculosis, arising from contagion everywhere, in the streets, in the houses, in the foods, in the schools, in the hotels, in the factories, in the prisons, etc., and to remedy this state of affairs, a law on sanitation was approved by the legislature on March 9, 1911. This law will go into effect on July 1, and though it may have some imperfections, it denotes progress, and we are thankful for it. With the very limited means at our command and the lack of legal support, we have made all possible efforts to protect public health and watch over the welfare of the people.

We should not wait until the diseases appear to remove the cause, but rather we should institute such measures of prevention as have been employed in other diseases, such as smallpox, for instance, a scourge in former years, at present nearly eradicated, due to vaccination.

To illustrate our statement, we shall cite the case of virulent smallpox which was registered during the year and which occurred in Arecibo. The patient was taken to that city from a barrio of Utuado, and died that very night. Due to the sanitary measures taken and to the fact that the majority of the inhabitants of that city were vaccinated, no other case was reported. In former times this case would have caused a severe epidemic.

From the facts set forth, we draw the following conclusions: The necessity of beginning at once the work of sanitation throughout the island, giving special attention to public hygiene, which of itself would not be sufficient to reduce the rate of mortality, as is demonstrated by the vital statistics. The death rate for the last 10 years has been about the same, and it is natural that this should be so, because although every precaution is taken to fight the epidemic when it appears, we do not suppress the sources which produce them.

By the work of sanitation, availing ourselves of the progress made in hydrology, geology, and bacteriology, we shall prevent contagious diseases.

At the present time social hygiene is merely another form of public hygiene, opening new channels of sanitation. It demands cheap, hygienic dwelling houses for the poor, the foundation of societies for the protection of children, and for providing free milk for poor infants, and for instituting savings banks, etc.

England has instituted all these means for the welfare of her people, and her example should be followed by every country. Since the middle of the last century she has, by hygienic precautions, reduced the death rate due to tuberculosis from 2,679 per million to 1,321 in the year 1896. And she has, withal, to fight against an unfavorable climate and among the very lowest classes. England only loses 1 to 4 from tuberculosis, as compared with any other nation, and this is due entirely to her sanitary precautions in the matters of food and habitation.

All transmissible diseases should be reported at once, as this is the only manner in which the spreading of such diseases can be prevented and the source of infection suppressed.

There ought to be a sanitary code wherein diseases and their causes are clearly defined, and thus private, public, and social hygiene would naturally follow one another.

All antihygienic measures are due to ignorance. Therefore, the children in the schools ought to be taught hygiene carefully, for if these ideas were to be inculcated into the minds of the children from their earliest years they would soon become habit, and Spencer has said that habits precede laws, and a law is not created; it springs naturally from the character of a people.

It is our most earnest hope and desire that the combined efforts of the Government, the legislature, and the schools will greatly better the sanitary conditions of our island.

CHEMICAL AND BACTERIOLOGICAL LABORATORY.

Tables Nos. 1 and 2, immediately following, refer to the chemical and bacteriological examinations which have been performed for all the branches of the insular and the Federal administrations and for most of the municipalities of the island.

TABLE NO. 1.—*Résumé of the work performed in the chemical and bacteriological laboratory for the fiscal year 1910-11.*

Samples.	Total.	Good.	Inferior.	Adulterated.	Bad.	Non-classified.	Negative.	Positive.
Cow's milk.....	200	46	35	101		18		
Condensed milk.....	2				2			
Butter.....	3			1		2		
Cheese.....	2	2						
Flour (wheat).....	37	24	2		8	3		
Bread.....	5	1			4			
Flour (corn).....	2				2			
Macaroni, etc.....	13	1				8	3	
Artificial coloring matter.....	1							1
Lard.....	1	1						
Sugar.....	5	5						
Coffee (powdered).....	2	2						
Jerked beef.....	4	3			1			
Canred fish.....	2	1			1			
Oils.....	2					2		
Essence of bay.....	5					5		
Waters.....	30	4	1		18	7		
Ice.....	2				2			
Soda water.....	4	1		2		1		
Wines.....	2					2		
White rum.....	5					5		
Alcoholic liquors.....	2					2		
Malt extract.....	1						1	
Substances used for denaturalization of alcohol.....	79					79		
Drugs.....	1					1		
Doctor's prescriptions.....	2	1				1		
Doubtful poisonous substances.....	5					1	3	1
Abortive substances.....	2					1	1	
Firearms.....	1						1	
Immunization of rabbits.....	1					1		
Clothing used as evidence.....	8						7	1
Blood.....	20						5	15
Visceras.....	4						4	
Reagents.....	12						12	
Total.....	467	92	38	104	38	151	25	19

It is to be observed that the statistics for the present year show the disastrous results in our milk market, and if we compare these results with those set forth in the former years it will be seen that this year's results are the worst in the history of the laboratory.

Two hundred samples of cow's milk when analyzed gave as a result 46 of good quality and 101 adulterated—that is to say, 23 per cent and 50.5 per cent of good and bad quality, respectively.

Note the following statistics as copied from former reports:

PERCENTAGE OF ADULTERATIONS.

1904-5.....	25
1905-6.....	28
1906-7.....	37
1907-8.....	27
1908-9.....	23
1909-10.....	21
1910-11.....	50.5

These statistics confirm that which we have been affirming for several years past and which experience both here and in the United States has taught us—namely, that even a law as rigid as that now being enforced is not sufficient to insure a decrease in the adulteration of milk, inasmuch as the retailers have illegal ways and means of escaping such punishments as the imposition of fines or imprisonment.

TABLE NO. 2.—*Source of samples.*

The governor of Porto Rico.....	1
The director of health, charities, and correction.....	1
The treasurer of Porto Rico.....	98
The supervisor of health.....	11
Director of Reform School, Mayaguez.....	1
Health officer of—	
San Juan.....	2
Vega Baja.....	3
Gurabo.....	2
Humacao.....	6
Caguas.....	1
Guayanilla.....	2
Morovis.....	1
Barros.....	3
Lares.....	3
Fajardo.....	11
Arecibo.....	1
Office of attorney general.....	2
District court of—	
San Juan.....	1
Guayama.....	1
Humacao.....	1
Municipal court of Adjuntas.....	4
Office of insular police of San Juan.....	8
Municipal court of Cabo Rojo.....	1
Office of police, Manati.....	1
Doctor of pathology (district of Guayama).....	5
District court of Aguadilla.....	1
Director of prisons.....	22
Collector of customs.....	1
Food inspector of—	
San Juan.....	80
Mayaguez.....	74
Ponce.....	44
Humacao.....	36
Health inspectors of central board.....	21
Local health inspector of—	
San Juan.....	1
Arecibo.....	1
Municipal aqueduct, San Juan.....	1
Laboratory.....	14
Total.....	467

Table No. 3, which appears below, has been published in all the annual reports since the creation of the laboratory at the time of the inauguration of the Civil Government of Porto Rico in the year 1900, and it represents work done during the 11 years that we have been working in the investigation of labels and the adulteration of foods:

Fiscal years.	Samples exam-ined.	Fines im-posed.
1900-1901.....	369	.....
1901-1902.....	591	.....
1902-1903.....	520	\$728
1903-1904.....	501	522
1904-1905.....	510	395
1905-1906.....	598	825
1906-1907.....	1,068	1,197
1907-1908.....	1,358	2,693
1908-1909.....	1,091	1,945
1909-1910.....	701	.....
1910-1911.....	467	.....

During the months of July and August one of the two chemists of the laboratory had to devote almost his entire time to the preparation of the statistics and to the annual report. During the months of October, November, and December he had to devote not only all his office hours, but also a great many extra hours to the preparation of a general inventory of the laboratory, including a list of the nonexpendable property, with approximate value of the same.

Owing to this circumstance, the work accomplished during the fiscal year just ended was less than that done during other years, with the exception of the fiscal year 1900-1901.

The director of the laboratory has for several years published the following suggestion in his annual reports and I repeat it here because it has reference to certain measures which are daily becoming more and more necessary in the traffic of milk in the island of Porto Rico:

"A law should be passed, first, to compel vendors to keep cow's milk from the time it leaves the udder until it is consumed at a temperature not to exceed 10° C., and if the temperature is found above this limit inspectors should be authorized to condemn it as injurious. Second, to control the germ contents of cow's milk sold for public consumption; a regulation limiting the number of bacteria (saprophytes) admissible in a cubic centimeter of milk will, no doubt, constitute the wisest sanitary measure ever adopted in Porto Rico, as residents of a hot climate need the enforcement of these regulations more than those of temperate countries, such as France, England, the United States, and others, where at the end of each year hygienists compare their statistics and proudly exclaim, 'We have saved the lives of so many hundreds of aged, children, invalids, and convalescents.' Third, to compel bakers to provide themselves with proper machinery for kneading wheaten flour. The kneading of flour with the hands is improper and unsanitary, because when so prepared the bread is repulsive to the consumer. The bread that is exposed for sale generally is not well cooked, and therefore heavy instead of being light and spongy. The largest loaves are generally in this condition because they take a longer time to bake. I have observed, by using a maximum thermometer placed within these larger loaves before they were put into the oven, that this temperature never exceeded 65° C. The bread so prepared is therefore very hard to digest."

To improve this part of the service, the work done by the department of food inspection will have to undergo considerable changes. If we compare the requirements for admission into our service of food inspection with the requirements for the same service in the United States, we shall find that our inspectors are very inexperienced. We lack inspectors of drugs. Our pharmacists are, according to the new sanitary law which is to take effect on July 1 of the present year, better prepared to do this work, but even they require the assistance of a person experienced in this subject who can teach them that food inspection does not mean the confiscating of a large number of samples in a perfectly good condition, but the detection of articles unfit for sale.

This object can only be accomplished by establishing a school for inspectors in the chemical laboratory itself. We would be committing a grave error if, when establishing a complete sanitary system, we did not provide expert officials to undertake the work. If such a school were to be organized, the inspectors could be allowed two hours per week to attend the classes.

The investigations in food analysis for the welfare of the public would come under two heads: First, from the standpoint of the municipal chemist, of the State or the nation, whose duty it is to see that the food is pure and good, and free from all adulteration and not misbranded, and secondly, from the standpoint of the food economist who values the food according to its component weight in nutritive ingredients. By the first method the public is protected against fraud, and the second provides the data upon which scientific diet is founded, which is derived from an intelligent interpretation of the important part which the nutritive substances play, in the metabolism of matter, through the energy displayed by the human body. We have only to do with the first of these, the inspection of food; the other belongs to another institution which deals solely with the scientific investigation of human and animal nutrition.

In order to carry on this work there have been established departments or bureaus which have under their control the workings of this service, which has been established in the United States in a uniform manner, the work being distributed between the National Government, the State, and the municipality. The Federal Government by means of its "pure-food act" regulates the traffic between the States and Territories. The laws of the State and the municipality regulate the traffic and sale of food within the limits of the State and respective towns.

Before the "national pure-food act" was approved in 1906 great conflicts arose, owing to the discrepancies existing between the laws of the different States. Since this law was passed and approved by the central Government, all the States and Territories have, by means of their respective legislatures, made such uniform laws that they appear to be one and the same.

I wish respectfully to call attention to the fact that we ought to come to some uniformity in the consideration of the food and drug act for the island of Porto Rico, in order that we, too, may derive the benefits that arise therefrom.

TROPICAL AND TRANSMISSIBLE DISEASES SERVICE.

In accordance with the provisions of an act approved March 10, 1910, providing for the continuation of this service, work along this line was continued in all parts of the island. The direction of anemia dispensaries, however, was placed in charge of the sanitary officers in the various towns of the island, who rendered their services gratuitously.

The following are the towns which enjoyed the benefit of having anemia dispensaries open during the whole fiscal year or a great part thereof: Aguadilla, Adjuntas, Aguas Buenas, Aguada, Añasco, Arecibo, Arroyo, Aibonito, Barros, Bayamon, Baranquitas, Cabo Rojo, Camuy, Comerio, Cayey, Coamo, Ciales, Corozal, Fajardo, Guayama, Gurabo, Humacao, Isabela, Juncos, Juana Diaz, Lajas, Lares, Las Marias, Maunabo, Mayaguez, Morovis, Naguabo, Patillas, Peñuelas, Ponce, Rio Piedras, Salinas, San Juan, Utuado, Vega Baja, Yabucoa, Yauco, and San German, besides barrios Montoso and Limon Rosario.

In accordance with paragraph 2, section 3, of the above-mentioned act, efforts of all kinds were made to secure competent physicians to take charge of the work of suppressing the uncinariasis among all the inhabitants of the rural districts, but in spite of all efforts made, it was only possible to obtain under contract the services of Dr. Antonio Blanes Mangual for the Mayaguez district, and of Dr. Benjamin S. Stephenson for the Aguadilla district, as well as of the practicantes Nicolás Yepes and Alejo Coll González for the above-mentioned districts respectively.

The balance remaining to the credit of the appropriation set apart for the expenses of the service during the current fiscal year 1910-11, in accordance with the intention of the Legislative Assembly, is due to the impossibility of securing physicians to take charge of the work in the rural districts.

The work accomplished in the district and local dispensaries was similar to that of the previous year. Mention should be made, however, of the great benefits derived from the work of this service in accomplishing such important sanitary investigations as that made in Morovis by Dr. Miguel Roses Artau, sanitary officer of the district of Arecibo, and as the bacteriological analyses made in the district dispensaries and central laboratory for the purpose of arriving at exact diagnoses in very difficult and important cases.

The total number of analyses made in the bacteriological laboratory during the present year amounted to 1,237, which represents a work six times greater than that of the previous year. The following are the analyses made during the year:

Analyses of—	
Blood.....	539
Urine.....	237
Exudations and secretions.....	234
Excreta.....	197
Pathological tissues.....	12
Other analyses.....	18
Total.....	1,237

The total number of uncinariasis patients admitted for the first time in the 45 dispensaries which were operating during the present fiscal year amounted to 22,810, and the number of those who had been admitted in the previous years and who continued under treatment was 6,418, all of whom were properly attended to in the dispensaries of the service.

The total number of persons supposedly affected with tuberculosis who visited the dispensaries amounted to 750, the diagnosis being confirmed in 384 cases, or 51.20 per cent of the total number.

Thirty-six of the 45 anemia dispensaries which have been running during the year sent in their statistics at the end of the fiscal year. The number of patients who attended these dispensaries amounts to 23,152, which may be classified as follows:

	Number.	Per-centage.
As to color:		
White.....	19,022	82.16
Colored.....	4,130	17.84
As to sex:		
Male.....	12,562	54.26
Female.....	10,590	45.74
As to age:		
Under 10 years.....	2,789	12.44
From 11 to 20 years.....	8,473	36.60
From 21 to 30 years.....	5,838	25.22
From 31 to 40 years.....	3,394	14.66
From 41 to 50 years.....	1,568	6.77
From 51 to 60 years.....	769	3.32
Over 60 years.....	231	0.99

A comparison of the statistics from one year to another shows the same percentage in the number of patients as to age. To verify this it is only necessary to refer to the statistics of 1909-10, which place at 12.87 per cent the number of patients under 10 years; at 24.98 per cent those from 21 to 30 years; at 6.46 per cent those from 41 to 50, and at .98 per cent those over 60 years.

The following is the classification as to their clinical form:

	Number.	Per-centage.
Mild.....	5,886	25.42
Medium.....	10,874	46.97
Intense.....	5,085	21.96
Very intense.....	1,307	5.65

It should be observed that the "very intense" form cases showed a percentage of 5.42 per year.

By adding the number of patients, 22,315, shown by the complete statistics received in the central office to the number of patients not yet classified, owing to the non-remittance of the necessary data in proper time, there appears a total number of 29,228 patients. The practical results obtained from the work of the year as to the total number of patients is as follows:

	Number.	Per-centage.
Cured.....	6,629	22.68
Practically cured.....	6,193	21.19
Under treatment.....	10,292	35.21
Left treatment.....	6,103	20.88
Deaths.....	11	.04
Total.....	29,228	.....

The total paid during the year amounts to \$25,537.28, and, in view of the small number of pending claims, it may be estimated that the balance of the appropriation for this service will amount to about \$13,500. This balance is justified by the fact that the service of physicians for field sanitary work could not be organized in the manner provided for by law.

With the means at its disposal this service has continued the educational campaign against tuberculosis, and has for that purpose secured the services of the competent physician, Dr. Calixto Romero Cantero.

The tacit repeal of act No. 54, approved March 9, 1911, providing for the continuation of this service by "an act to provide Porto Rico with a law on sanitation," approved on the same date under number 68, compels the insular sanitation service to take charge of the tropical and transmissible diseases service, and for this reason no recommendation is made in this report.

BUREAU OF CHARITIES.

INSANE ASYLUM.

There are 190 insane persons in the various municipalities of the island awaiting admission to the asylum. The majority of these patients are dangerous and constitute a menace to the respective communities, and the local authorities have been compelled to confine them in the different municipal jails. As it was stated in our last annual report, these patients are a source of difficulty, afford a disagreeable and vexatious spectacle in various towns of the island, and give rise to public censure of the administration.

A bill providing for the construction of an insane asylum has been presented in the Executive Council by the director of health, charities, and correction at the last two sessions of the legislature, and it failed in both cases. We must again insist upon the necessity of constructing a new building, which, while possessing adequate scientific and hygienic conditions in conformity with the progress made in modern science of alienism, will be of greater capacity and afford accommodation for 500 patients.

Part of the material for the installation of warm baths has been received, and it is expected that the system will soon be in operation. They are most essential in the treatment of violent cases.

We have had no epidemic during the year, but unfortunately the number of tuberculosis patients has increased, and it is necessary to construct a separate ward, outside of the main building, in which such patients could be conveniently isolated. Otherwise health conditions during the year have been excellent, the death rate being 8 per cent.

There has been no serious or disagreeable incident during the year, such as violent death, suicide, etc.

There were admitted 129 patients—73 men and 56 women; and 57 patients, 36 men and 21 women, were discharged as cured.

Appended hereto are four tables submitted by the superintendent of the asylum showing changes in the number of inmates, deaths, mental diseases from which the insane of both sexes are suffering, and occupation, age, color, and marital condition of the inmates on June 30, 1911.

BLIND ASYLUM OF PONCE.

The statistics of attendance show that the daily average of inmates in the institution was 75.

Out of the 160 patients admitted during the year, 121 suffered from curable diseases, 39 were hopeless cases, and 5 died from intercurrent maladies.

There were discharged 166 patients, of which 41 were incurable cases and 125 diagnosed curable. Of these, 95 left the institution completely cured, which is 76 per cent of the cases submitted for temporary treatment, the remainder of the patients having left the institution notably improved of their ocular affections, and no higher figure has been attained, due chiefly to the smallness of the infirmaries. As in each infirmary are confined patients suffering from eye diseases and from other intercurrent maladies, either surgical operations or clinical treatment must be delayed on account of the absolute lack of available beds. This is specially true in the case of the female infirmary. In the case of the male infirmary this difficulty has been greatly obviated by converting one of the dormitories into an infirmary. I respectfully call attention to this important deficiency and recommend the construction of two more infirmaries.

Because of the limited appropriation for incidental expenses, the improvements which the asylum so urgently needs have not been realized. But in spite of the lack of funds there has been no inactivity along this line, and some of those improvements, which denote a marked progress in the institution, have been carried out, such as (a) the purchase of a phonograph for musical entertainments, (b) the purchase of 60 rocking-chairs for the patients, (c) the acquisition of a pair of new uniforms for each of the inmates, (d) the installation of a special room for daily cures, (e) painting and repairs of the roof of the dining room, (f) painting and repairs of the bath and toilet rooms, (g) painting and repairs of the kitchen, (h) painting and repairs of the pharmacy and operating room, (i) painting of the walls and erection of a frame story on the director's office, (j) construction of a small frame house for roasting coffee, and (k) repairs of all deteriorations of the exterior walls of the building. All of these repairs were made with the cooperation of the department of the interior, which expended \$822 in the work.

Before closing this report I desire to urge the necessity of appropriating the necessary funds to carry out the improvement works enumerated below, and which this institution is so greatly in need of:

- (a) The construction of two modern infirmaries to be devoted to ophthalmic works.
- (b) The installation of a manual school for the blind.
- (c) The construction of private apartments for the director in the upper story of the building.
- (d) The painting and repairs of the offices of the director, the oculist, and the clerk.
- (e) The painting and repairs of the operating room, including electrical installations.
- (f) Repairs of the interior yard.
- (g) Construction of an amusement courtyard for the blind.
- (h) Whitewashing of the dormitories and employees' rooms.
- (i) Placing of wooden floors in the dormitories and employees' rooms.
- (j) Replacing of the cement floor in the corridors.
- (k) Replacing of the pipe line as far as its connection with the aqueduct line.
- (l) Painting of the exterior of building.
- (m) Construction of a special department for contagious diseases.

LEPER COLONY.

In our report of last year we dealt with the material and sanitary conditions of this institution, which seems forgotten on an isolated and gloomy island.

Owing to the reiterated petitions made during the early part of this year and at the time the Legislative Assembly was in session, relative to repairs of the buildings, apartments, and water-closets, a commission from the Executive Council, of which the director of this department, Mr. Juan F. Vías Ochoteco, formed part, visited the colony, acquainting itself with the deplorable, insanitary, and antihygienic conditions in which the poor lepers confined on that island live.

The commission had also as an object the study of these conditions with a view to determine whether it was necessary to transfer the colony to another location on the coast or to some other place near San Juan, as Pueblo Viejo or Cangrejos Arriba, which had been recommended as suitable places. Unfortunately this was not agreed upon, as the commission, or its majority, through a misunderstanding, came out with the impression that the lepers wanted to continue in their present place of abode. The council thereupon set apart \$6,000 as a special appropriation to carry out the repairs of roofs, floors, etc., construction of some isolated quarters, erection in a more adequate location of a department for women, construction of a cistern for the supply of water, and the purchase of a gasoline launch.

Our opinion was always clear and precise against the continuance of the colony on Cabras Island, not only because of the insufficient and poor condition of the buildings where patients are sheltered and the terrible isolation in which they live, but also because of the insalubrious climate of the place, entirely harmful to them. With the exception of the sea air, more or less pure, which they breathe, they are surrounded by an atmosphere saturated with chloride and bromide of sodium, which produces a most painful and constant irritation of the patients' eyes. This fact can be verified at any time. Moreover, the floors, walls, furniture, and beds are constantly damp, and this causes them other affections. All of the visiting physicians who have had charge of this institution have repeatedly called attention to this particular fact and protested against the improper and unhealthy rooms which shelter the lepers.

It is now about four months since the legislature passed a special appropriation of \$6,000 to improve the conditions of the lepers and for the purchase of a gasoline launch to facilitate communication with the colony. However, two months have elapsed since this department through the undersigned corrected and modified the plans made by the department of the interior, in accordance with our suggestions, for the construction of the works, but to this day they have not even been begun, nor has the gasoline launch so necessary to this institution been purchased.

The appropriations for subsistence and other incidental expenses, such as clothing, are yet very scanty to attend properly to the necessities and comfort to which these poor patients are entitled owing to their condition of confinement, in complete separation from society, because they are considered repugnant and harmful beings.

The number of inmates of the institution was as follows: On July 1 of the previous year there were 22 patients, 5 of whom were women and 17 men. On June 30 of this year there were 25 patients, 7 women and 18 men. One woman and 4 men have died, making a total of 5 deaths. Six men and 3 women were admitted. One patient was discharged and sent to Santo Domingo.

Before closing, I desire to call again your attention to the condition of these patients, worthy of a better lot, and I can not resist the desire to transcribe what I stated at the close of last year's report with regard to this asylum:

"The isolated location of this asylum, the difficulties of communication therewith, its very limited appropriations, and the bad condition of the buildings and apartments which give shelter to the inmates and employees, coupled with the climatic and atmospheric conditions of the place during the greater part of the year, are such as to make it a cheerless abode for the inmates. I am constrained to confess with regret that their treatment is not satisfactory, and your attention is respectfully invited to this fact."

GIRLS' CHARITY SCHOOL.

On July 1, 1910, there were in the school 163 inmates and 27 employees. During the year 29 girls were admitted and 40 were discharged; the majority of these were girls over 16 years of age, and many of them were placed in good homes and are doing well.

With regard to the sanitary condition of inmates in general, I must state that during the months of May and June last there was a slight epidemic of typhoid fever. All the necessary measures were immediately taken by the department to prevent the spreading of the disease, and the patients were carefully isolated in the infirmary of the school. The epidemic was checked, but in spite of the efforts made two girls died from the disease. Otherwise the general condition of health has been good. The number of sick treated were: Thirty cases of measles, 10 of gastritis, 2 of lymphangitis, 2 of hookworm disease, 11 of typhoid fever, and 9 of catarrhal fever.

With regard to education, some progress has been made. The result of the annual examination held in June last has been excellent and speaks loudly in favor of the superintendent and teachers. Over 80 per cent of the inmates were promoted to higher grades.

The progress made by the inmates in drawn and embroidery work, straw weaving, and millinery has been noteworthy. The excellent works exhibited by the school in the last insular fair were highly praised by all the persons who visited the buildings of the insular charity schools at the fair grounds.

During the year drawn work and embroidery to the value of \$177 has been sold, and there is a stock on hand.

The department of the interior repaired and painted the storeroom, kitchen, and cellar and made other minor necessary repairs. The entrance to the building was also repaired and put in excellent condition. An operating room, well equipped, has been established in the infirmary. Five modern and first-class water filters were purchased and installed in the institution.

BOYS' CHARITY SCHOOL.

Although the condition of this institution improved greatly during the past fiscal year, owing to the repairs made therein by the department of the interior with the special appropriation set apart for this purpose, yet, as not all the necessary repairs were made, many deficiencies are still noted which prevent the execution of the work under conditions favorable to cleanliness and hygiene.

The old and poor appearance which the building presented to visitors has changed in no small degree, but its rear façade still presents a very unpleasant sight, as the doors and windows of the rear rooms continue unrepaired, deteriorated, and broken.

The boys' lavatories and the lower floors of the galleries and of the court yard are in need of urgent attention, their poor condition forming a contrast with the rest of the building.

The water-closet system, installed against the wishes of the undersigned, is so deficient as to produce an excessive waste of water.

While efforts have been made to secure better results with the rate of 15 cents per capita for food for the inmates, yet no success has been accomplished along this line. I recommend that a higher rate be secured to furnish the children with more nutritive and palatable meals.

The school and workshops have been conducted in the same manner as last year, so as to have the inmates obtain on leaving the school all the good results and advantages derived therefrom.

Five shoemakers, 8 carpenters, 10 plumbers (8 of them holding official certificates), and 12 musicians have left the institution and are in a position to earn their living.

The results of the work and condition of the different manual training branches of the institution were fully demonstrated by the exhibit of the works made by the carpentry, shoemaking, tailoring, and plumbing shops at the insular fair held last February on the grounds of the asylum.

The unanimous vote of the public was in favor of the small students, whose works were much admired, and the teachers and directors of the institution highly praised.

At the said exhibit there was also installed an electric motor which moved a lathe and a hand-turning saw, operated before the public by an inmate of the asylum.

As a preparation and complement to the workshop teaching, the creation of a special drawing class is absolutely necessary.

The recommendation made in previous years with regard to the creation of a blacksmith and locksmith shops, from which the inmates would derive so many advantages and which would furnish such good results to our middle class of people, should not be forgotten either.

The recommendations also made by this department in former years for the creation of a school library for this asylum and for the Girls' Charity School have not been taken into account by the legislature. As we deem the creation of these libraries a very important measure, we shall endeavor to establish them with the small means at our disposal and will accept whatever gifts persons interested in the advancement of school affairs may make.

The health of inmates has been satisfactory and there have been no deaths during the year. Their ailments have been confined to general diseases, with the exception of a case of typhoid fever, which was immediately and properly isolated until a complete cure was obtained.

With regard to the number of inmates in the asylum, I am again compelled to call your attention to the large number of applications awaiting turn. Ordinarily these amount to over 1,800, for both the boys' and girls' charity schools. It is thus impossible, because of the lack of funds and space in the asylums, to attend to many urgent cases and to take care of so many orphan boys and girls who are totally forsaken and bereft of support.

I believe, therefore, the time has come for the legislature, through your recommendation, to consider the necessity of enlarging the capacity of the present asylums or of establishing new ones in other parts of the island, such as Ponce, for instance, where the poor orphan children of the central and southwestern parts of the island may find lodgment. This is a greatly felt necessity universally recognized by all those persons who take an interest in charity affairs.

The daily average number of inmates of the asylum during the last fiscal year was 245. Fifty-one left the institution, and 46 were admitted. The average number of employees was 33.

The law passed by the Legislative Assembly modifying the civil service act by placing the employees receiving compensation under \$360 per annum under the unclassified service has greatly facilitated the interior service of this institution and simplified the clerical work.

Under the provisions of section 10 of the act of 1904, creating this department, municipalities and associations in charge of charitable institutions and hospitals must submit an annual report.

The majority of these reports have been received and they show that some improvement has been achieved in the affairs pertaining to health and charities.

BUREAU OF PRISONS.

The 23 tables attached hereto facilitate the study of the subjects connected with the prison service in its different aspects.

PRISONERS.

The total number of prisoners committed in the insular prisons during the present fiscal year was 6,398, against 6,261 discharged. These figures show that the greater number of them were confined for misdemeanor, and that their stay in jail was for a short term.

It further shows that the average number of prisoners per annum has been decreasing in the period from 1905-6 to 1909-10, and although an increase is shown in the fiscal year 1910-11, the number of prisoners actually confined is less than in all previous years with the exception only of 1909-10.

The disease responsible for the greater number of deaths among prisoners continues to be consumption, although there has been a decrease as compared with last year. Twenty-five per cent of the deaths are due to this affection.

Regarding terms of sentence, it is noticed that over 60 per cent of the prisoners were sentenced for less than two years, and that 13 per cent only are serving terms for 10 years or more.

There are prisoners who have been committed 14 times for different offenses, but these are minor offenses for which only days of imprisonment are given. The highest number of times of commitments for felony is about 6, thereunder after the third time the proportion being small.

Twenty-five per cent of the prisoners are included between the ages of 21 and 25 years, and from this to 40 years the number of offenders begins to decrease, being considerably reduced from the 40's on.

Sixty-seven per cent of the total number of prisoners confined in the penal institution belong to the unskilled laboring class with no education.

The most common offense among prisoners is larceny. About 26 per cent of the prisoners were sentenced for this offense, 74 per cent of them being for petit larceny. Following in numerical importance is assault and battery and burglary.

Twenty-seven per cent of the prisoners committed in the penal institutions were under 21 years of age, and of these one-third were under 18. A large part of them until 16 years of age are inmates in the reform school. Minors in jail are kept in special wards which have been provided for the purpose in the Arecibo, Mayaguez, and Ponce jails, the conditions in the other institutions being such that this separation can not be made. Minors in these special wards are taught to read and write by prisoners fitted for this work.

It would be advisable to amend the act creating the reform school by providing for admission therein to the number of 200 inmates, instead of 100, as is now the case, and provide also the age limit of minors to 18 years instead of 16, as it now exists.

The offense most incurred by minors is petit larceny with burglary in the second degree. Fifty-four per cent of the minors have been confined for these offenses.

The number of female prisoners is very small; it only represents one-sixth of 1 per cent of the total number of prisoners, disturbing the peace being the offense for which most of them are confined. This offense and that of assault and battery are responsible for 55 per cent of the sentences imposed on female prisoners.

Escape of prisoners from the penal institutions is difficult, and seldom takes place. It often occurs, however, from the road works and other occupations to which prisoners are devoted outside of the institutions. It may be said that four-fifths of the escaped prisoners are recaptured, and in such cases their terms of imprisonment are increased by the courts as a punishment.

Prisoners in the penal institutions are devoted to the different services, from the position of clerk, for which there is no provision, to that of cooks, scrubbers, barbers, infirmarians, and for everything necessary to keep the building in a clean condition.

Prison labor was formerly used to some extent in certain roads for breaking stones, but ever since the enactment of the act of March, 1910, the work furnished by prisoners on the different roads has been greatly augmented, to the extent that 147,033 days' work were performed by prisoners during the present fiscal year, 50 cents being the price at which every such day is rated, putting it rather low. Inasmuch as the maintenance of the different penal institutions during the fiscal year costs \$172,328.73, it may be stated that \$73,516 of it was contributed to by prisoners, which is the value of their work.

PENITENTIARY:

A total of 728 prisoners were sentenced to serve their terms in this institution, but a large part of them has been transferred to the different convict camps in certain parts of the island for work on the roads.

This institution performs valuable works in the carpenter, tailor, and shoemaker shops. Furniture for the different insular departments is manufactured there, as well as all the clothes for the prisoners in the different penal institutions, and shoes for the penitentiary's convicts. There is also a school, under the charge of a salaried teacher, where prisoners attend by turn to be taught in the primary school training.

Prisoners make themselves useful also in the barber shop, baker shop, in the kitchen, in the laundry, and cutting wood on the other side of the bay. They also render services as infirmarians in the hospital; as guardians of other prisoners within the institution, as masons, painters, and in general cleaning of the building.

The daily average rate of attendance during the fiscal year 1910-11 is as follows:

School.....	33
Carpenter shop.....	27
Shoemaker shop.....	39
Tailor shop.....	18
Basket weaver shop.....	3

120

Summing this with the other services hereinbefore mentioned the prisoners devoted to the different services within the institution exceed 200.

The carpenter shop performed works valued at \$1,104.50 during the year.

The tailor shop is credited with the making of 4,718 suits, of which 4,556 were distributed among the different institutions, 2,505 shirts, and the necessary linen for the hospital, etc. Shoes to the amount of 1,457 pairs were also manufactured.

REFORM SCHOOL.

The average daily attendance in this institution was 89 inmates, the fiscal year having closed with 99; that is to say, 1 less than the authorized number of 100 authorized by law. In the course of the year the full number of 100 inmates entered the institution, but some of them were released on parole after due process in accordance with the regulations.

As referred to above, regarding minors, it is thought advisable that the authorized number of inmates be increased to 200, and the age for admission of minors to 18 years.

Machineries of different devices were installed in the carpenter shop during the present year, making of it a good shop. A tailor shop and a shoemaker shop were also installed.

The average daily attendance during the fiscal year to the different trainings was as follows:

School.....	76
Tailor shop.....	14
Shoemaker shop.....	14
Carpenter shop.....	20

Training in the different knowledges was obtained by the inmates during the fiscal years as follows:

	Inmates.
School education.....	24
In shoemaking.....	15
In tailoring.....	11
In carpentering.....	7

PENAL INSTITUTIONS' BUILDINGS.

In every annual report of this bureau stress has been laid to the fact that the buildings devoted to the confinement of prisoners in Porto Rico are unfit for the purpose, and it will not be useless to insist on this matter again.

Among the jail buildings the Arecibo district jail is the only one especially erected for the purpose. However, the necessity of housing therein two jails, the Arecibo district jail and the San Juan district jail, no provision having been made for a building for this latter jail in San Juan, creates such a condition that the advantage of the quarters can not be conveniently used.

The erection of a building in San Juan for the district jail is a pressing need, for the manner that this jail is now divided with its wards for sentenced prisoners in the Arecibo Jail, and that for prisoners awaiting trial in San Juan, annexed to the penitentiary, causes trouble and difficulties.

The erection of buildings for the Aguadilla, Humacao, and Guayama Jails is necessary. Buildings for the first two jails are rented to the respective municipalities. The building used by the Guayama Jail is the property of the people of Porto Rico, and it may and ought to be conveniently enlarged. There is an act of March, 1908, providing for the construction of a building for the Humacao Jail, its erection being considered urgently necessary.

The Ponce Jail is in need of some improvements, such as a good kitchen and an infirmary, the ones now available being in poor condition, suitable places for the purpose within the prison's area being obtainable.

The Reform School building has been gradually extended, and when completed will make an excellent structure. It is necessary, however, to devote attention immediately to two most important needs. One is to provide a cistern with a sufficient capacity for a large quantity of pluvial water, and the other is the construction of a road that may give easy access to the place where the building is located. Every effort made to obtain good spring water has failed. On the other hand, traveling to and from the city of Mayaguez to the institution is made difficult through sandy land due to its proximity to the sea, and because two rivers' mouths and a river have to be crossed which in rainy weather is at times made impossible.

But where a good building is most badly needed is for the confinement of penitentiary convicts. It is a long and well-known fact in Porto Rico that the conditions of the old penitentiary building are absolutely bad, notwithstanding the fact that it has been subject to various improvements since 1902. There is only one single ward, 99 by 14 meters, where all the convicts sentenced for different offenses are lodged together in their spare time and in their night rest.

An act was approved in 1901 providing for the erection of a penitentiary, and a second act was also enacted in 1907, appropriating the sum of \$120,000 for the purpose.

The erection of this building in accord with the new penitentiary requirements is absolutely and urgently necessary.

In closing this report as acting director of health, charities, and correction, to which position I was appointed by you, owing to the resignation tendered on June 28 last by Hon. Juan F. Vias Ochoteco, who so ably acted as the head of this department for the last two years, I desire to mention the efficient services rendered by the superintendents of the different bureaus and institutions, the director of the tropical and transmissible diseases service, the director of the chemical laboratory, and by the subordinate employees of this department, all of whom have faithfully performed their duties and accomplished a praiseworthy and commendable work.

Very respectfully,

JAIME ANNEXY,

Acting Director of Health, Charities, and Correction.

The GOVERNOR OF PORTO RICO,
San Juan, P. R.

EXHIBITS.

Changes in the number of inmates of the insane asylum during the fiscal year 1911.

Sex.	Remain- ing June 30, 1910.	Ad- mitted.	Cured.	Died.	Released but not cured.	Remain- ing June 30, 1911.
Men.....	148	73	36	28	18	139
Women.....	190	56	21	11	19	195
Total.....	338	129	57	39	37	334

Deaths in the insane asylum during the period 1905-1911.

Years.	Number.	Percent- age.
1905-6.....	402	19
1906-7.....	396	13
1907-8.....	561	12
1908-9.....	530	17
1909-10.....	450	6
1910-11.....	467	8

Occupation, age, color, and marital condition of inmates of the asylum June 30, 1911.

	Men.	Women.	Total.
OCCUPATION.			
Laborers.....	69		69
Employees.....	12		12
Cigar makers.....	10		10
Bakers.....	4		4
Physicians and surgeons.....	1		1
Students.....	2		2
Merchants.....	6		6
Brokers.....	2		2
Plumbers.....	1		1
Servants.....	1		1
Coach drivers.....	1		1
Tradesmen.....	2		2
Masons.....	1		1
Carpenters.....	1		1
Barbers.....	5		5
Blacksmiths.....	1		1
Shirt makers.....	1		1
Painters.....	1		1
Soldiers.....	2		2
Without occupation.....	16		16
Domestics.....		195	195
Total.....	139	195	334

Occupation, age, color, and marital condition of inmates of the asylum June 30, 1911—Continued.

	Men.	Women.	Total.
AGE.			
From 10 to 20 years.....	3	4	7
From 20 to 30 years.....	40	55	95
From 30 to 40 years.....	39	56	95
From 40 to 50 years.....	33	49	82
From 50 to 60 years.....	16	19	35
From 60 to 70 years.....	3	9	12
From 70 to 80 years.....	1	2	3
From 80 to 90 years.....	1	1	1
Age unknown.....	4	.....	4
Total.....	139	195	334
COLOR.			
White.....	101	125	226
Colored.....	38	70	108
Total.....	139	195	334
MARITAL CONDITION.			
Single.....	80	97	177
Married.....	28	41	69
Widowed.....	2	21	23
Marital condition unknown.....	29	36	65
Total.....	139	195	334

Mental diseases from which the insane of both sexes in the asylum June 30, 1911, are suffering.

Mental diseases.	Men.	Women.	Total.
Alcoholic insanity.....	17	7	24
Dipsomania.....	2	.....	2
Dementia precox.....	4	11	15
Periodical insanity.....	14	13	27
Senile insanity.....	1	6	7
M. D. I. mania.....	21	37	58
Circular insanity.....	.....	3	3
Monomania.....	.....	1	1
Erotomania.....	.....	1	1
Keromania.....	2	1	3
M. D. I. melancholia.....	6	13	19
Dementia.....	28	15	43
Idiots.....	1	3	4
Imbecility.....	7	5	12
Involution insanity.....	.....	23	23
Paranoia.....	19	20	39
Epileptic insanity.....	9	12	21
Paralytic dementia.....	4	.....	4
Insanity after fever.....	.....	1	1
Puerperal insanity.....	.....	13	13
Hysterical insanity.....	.....	3	3
Cerebral syphilis.....	1	2	3
Undiagnosed.....	3	5	8
Total.....	139	195	334

Statement of the management of the penal institutions of Porto Rico, fiscal year 1911.

Expenditures	Peniten- tiary.	San Juan Jail.	Arecibo Jail.	Aguadilla Jail.	Mayaguez Jail.	Ponce Jail.	Guayama Jail.	Humacao Jail.	Vieques Jail.	Reform School.	Total.
Food.....	\$23,074.59	\$9,576.68	\$3,921.55	\$1,980.28	\$4,263.78	\$10,688.75	\$4,825.10	\$3,571.40	\$2,480.20	\$5,193.68	\$69,585.19
Medicines and surgical supplies.....	805.27	348.41	86.54	136.67	120.40	197.69	136.06	196.71	24.45	167.81	2,150.01
Lighting.....	1,317.16	545.89	200.00	39.25	275.82	444.06	108.29	232.06	163.40	113.00	3,441.02
Water.....	1,888.75		728.52		150.00	240.00					3,007.27
Rent of buildings.....				720.00				720.00			1,440.00
Incidental expenses.....	4,978.49	1,043.23	505.17	388.12	571.53	647.05	348.53	553.49	477.00	3,096.48	12,609.09
Salaries.....	17,455.16	7,940.99	5,178.00	3,176.00	6,050.00	6,123.66	4,262.00	5,201.67	3,025.00	8,554.34	66,966.82
Clothing for the penitentiary and all dis- trict jails.....	7,491.83										7,491.83
Savings fund for prisoners discharged from the penitentiary.....	1,895.57										1,895.57
Material for manufacturing articles for sale.....	1,214.49									1,156.54	1,156.54
Transportation.....										1,370.90	1,370.90
Equipment.....											
Total.....	60,121.31	19,455.20	10,619.87	6,440.32	11,431.53	18,341.21	9,679.98	10,405.42	6,181.14	19,452.75	172,328.73
Daily per capita:											
Regular ration.....	0.1150	0.11	0.11	0.11	0.12	0.11	0.1165	0.1150	0.11	0.13	.....
Sick ration.....	.15	.14	.14	.15	.15	.14	.1465	.1450	.14	.1450	.....

Average cost per annum for the fiscal year 1911.

Item.	Peniten- tiary.	San Juan Jail.	Arecibo Jail.	Aguadilla Jail.	Mayaguez Jail.	Ponce Jail.	Guayama Jail.	Humacao Jail.	Vieques Jail.	Reform School.	Total.
Food for each prisoner.....	\$42.26	\$40.57	\$39.22	\$40.40	\$44.41	\$39.58	\$43.08	\$42.01	\$42.91	\$48.08	\$41.91
Average annual cost of every prisoner in relation to the total amount expended for maintenance of each penal institu- tion.....	110.11	82.43	106.19	131.43	119.07	67.93	86.42	122.41	106.58	218.36	105.01

Average number of prisoners..

Item.	Penitenti- ary.	San Juan Jail.	Arecibo Jail.	Aguadilla Jail.	Mayaguez Jail.	Ponce Jail.	Guayama Jail.	Humacao Jail.	Vieques Jail.	Reform School.	Total.
Daily average number of prisoners, fiscal year:											
1906.....	591	455	52	77	105	299	118	158	.....	.....	1,846
1907.....	668	271	97	61	105	215	130	146	.....	.....	1,693
1908.....	646	237	118	50	137	181	105	127	65	26	1,692
1909.....	559	253	107	67	117	199	104	120	84	44	1,654
1910.....	530	192	117	73	122	175	99	109	104	71	1,692
1911.....	546	236	100	49	96	270	112	85	58	89	1,641
Daily average number of sick prisoners, fiscal year:											
1906.....	76	24	3	3	11	18	3	20	.....	.....	158
1907.....	73	2	2	1	2	14	4	17	.....	.....	121
1908.....	70	2	2	1	10	17	8	15	2	2	138
1909.....	58	2	2	1	13	16	8	7	3	1	118
1910.....	54	6	2	1	4	15	4	6	4	3	100
1911.....	50	11	2	2	4	13	4	3	2	3	94

Statement showing terms of sentence of prisoners confined in the penal institutions of Porto Rico June 30, 1911.

Classification.	Penitentiary.	San Juan Jail.	Ward of the San Juan Jail located in the penitentiary.	Arecibo Jail.	Aguadilla Jail.	Mayaguez Jail.	Ponce Jail.	Guayama Jail.	Humacao Jail.	Vieques Jail.	Reform School.	Total.
Awaiting trial.....	.....	.....	44	10	5	6	20	21	15	1	.....	122
Sentenced.....	501	51	165	89	33	85	388	105	100	33	99	1,649
Total.....	501	51	209	99	38	91	408	126	115	34	99	1,771
Sentenced to serve until 21 years of age.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	98	98
Up to 6 months.....	1	27	130	50	12	65	163	58	68	5	.....	579
Over 6 months and less than 1 year.....	3	4	4	8	.....	.....	20	14	7	2	.....	62
1 year and less than 2.....	62	13	26	17	7	15	77	21	17	4	1	260
2 years and less than 3.....	75	4	5	2	9	2	28	8	3	1	.....	137
3 years and less than 4.....	51	2	.....	.....	.....	.....	20	2	1	1	.....	81
4 years and less than 5.....	21	.....	.....	.....	.....	.....	10	.....	.....	1	.....	32
5 years and less than 6.....	55	.....	.....	.....	.....	.....	23	1	3	2	.....	84
6 years and less than 8.....	52	.....	.....	.....	.....	.....	9	.....	.....	4	.....	68
8 years and less than 10.....	24	.....	.....	1	1	1	2	.....	1	2	.....	31
10 years and less than 15.....	53	1	.....	6	.....	2	23	.....	.....	6	.....	92
15 years and less than 20.....	21	.....	.....	1	.....	.....	6	.....	.....	3	.....	32
20 years and less than 30.....	23	.....	.....	1	.....	.....	7	.....	.....	1	.....	32
30 years and over.....	13	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	14
Lifetime.....	44	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	44
Condemned to death.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3
Total.....	501	51	165	89	33	85	388	105	100	33	99	1,649

Number of commitments of prisoners June 30, 1911.

Item.	Penitentiary.	San Juan Jail.	Arecibo Jail.	Aguadilla Jail.	Mayaguez Jail.	Ponce Jail.	Guayama Jail.	Humacao Jail.	Vieques Jail.	Reform School.	Total.
Confined for the—											
First time.....	420	157	56	25	50	354	72	68	18	55	1,275
Second time.....	53	43	21	6	16	26	26	20	10	32	253
Third time.....	16	26	7	3	12	17	13	8	3	4	109
Fourth time.....	9	9	4	1	4	5	5	8	2	4	51
Fifth time.....	2	11	2	2	2	4	6	3			32
Sixth time.....	1	5	2		3		1	1			13
Seventh time.....		2				2	2	3			9
Eighth time.....			3		1				1	1	6
Ninth time.....		3						1			4
Tenth time.....		3	2	1	1			1		1	7
Twelfth time.....			2		1			1			5
Thirteenth time.....		1					1				2
Fourteenth time.....					1			2		2	5
Total.....	501	260	99	38	91	408	126	115	34	99	1,771

Number of prisoners June 30, 1911—Age when committed.

Items.	Penitentiary.	San Juan Jail.	Arecibo Jail.	Aguadilla Jail.	Mayaguez Jail.	Ponce Jail.	Guayama Jail.	Humacao Jail.	Vieques Jail.	Reform School.	Total.
Up to 10 years.....	3				6	7	2			12	12
11 years and under 16 years.....		17	4	4			2			87	132
16 years and under 21 years.....	109	72	22	5	21	69	17	19			336
21 years and under 25 years.....	148	59	22	13	22	163	42	26	2		509
25 years and under 30 years.....	102	37	19	10	14	65	31	33	14		322
30 years and under 35 years.....	57	27	12	4	8	52	12	15	3		180
35 years and under 40 years.....	29	24	7		8	25	9	7	3		116
40 years and under 45 years.....	27	10	5		8	29	11	7	1		71
45 years and under 50 years.....	10	7	2		8	9	6	2			35
50 years and under 55 years.....	5	5	4			8	2	2			26
55 years and under 60 years.....	6	1	1				1	1			10
60 years and under 65 years.....	2	1	1		1	1		1			7
65 years and under 70 years.....											1
70 years and under 75 years.....	1										1
75 years and under 80 years.....	1										1
80 years and upward.....	1					1					2
Total.....	501	260	99	38	91	408	126	115	34	99	1,771

Nationality of prisoners confined in the penal institutions of Porto Rico June 30, 1911.

Items.	Penitentiary.	San Juan Jail.	Arecibo Jail.	Aguadilla Jail.	Mayaguez Jail.	Ponce Jail.	Guayama Jail.	Humacao Jail.	Vieques Jail.	Reform School.	Total.
Native of the United States of America.....		1									1
Natives of Porto Rico.....	497	257	98	38	90	405	125	114	32	99	1,755
Spaniards.....	2	2				1		1	1		7
Frenchmen.....			1								2
Cubans.....					1	1	1		1		4
Dominicans.....						1					1
Africans.....						1					1
Total.....	501	260	99	38	91	408	126	115	34	99	1,771

Summary of offenses June 30, 1911.

	Number.	Rate per 1,000 of island's population	Percent- age of total number of offenses.
Larceny (grand, 118; petit, 338).....	456	0.4075	25.74
Assault and battery.....	256	0.2295	14.45
Burglary.....	219	0.1958	12.36
Breach of public peace.....	140	0.1252	7.90
Homicide.....	107	0.0956	6.04
Murder.....	95	0.0858	5.36
Embezzlement.....	57	0.0598	3.22
Attempt to kill.....	48	0.0429	2.71
Rape.....	46	0.0411	2.59
Concealed weapons.....	38	0.0339	2.14
Mayhem.....	35	0.0313	1.97
Against nature.....	30	0.0268	1.69
False impersonation and impost.....	26	0.0232	1.46
Attempt to commit rape.....	21	0.0187	1.19
Obscene abuse.....	21	0.0187	1.19
Robbery (different classification).....	17	0.0152	0.96
Gambling.....	14	0.0125	0.79
Arson.....	10	0.0089	0.56
Forgery.....	10	0.0089	0.56
Violation of municipal ordinances.....	10	0.0089	0.56
Malevolent injury.....	8	0.0071	0.45
Seduction.....	7	0.0062	0.39
Against the public justice.....	7	0.0062	0.39
Perjury.....	7	0.0062	0.39
Attempt to commit felony.....	6	0.0053	0.33
Violation of postal laws.....	5	0.0044	0.28
Against the executive powers.....	4	0.0035	0.22
Violation of internal-revenue laws.....	4	0.0035	0.22
Abandonment and desertion of minors.....	3	0.0026	0.16
Adultery.....	3	0.0026	0.16
Causing abortion.....	2	0.0017	0.11
Attempt to commit arson.....	2	0.0017	0.11
Counterfeiting.....	2	0.0017	0.11
Profanation of graves or of the dead.....	2	0.0017	0.11
Parricide.....	2	0.0017	0.11
Violation of United States Federal acts.....	2	0.0017	0.11
Other offenses.....	49	0.0438	2.76
Total.....	1,771		

Grand total of prisoners June 30, 1911.

Items	Penitentiary.	San Juan Jail.	Arecibo Jail.	Aguadilla Jail.	Mayaguez Jail.	Ponce Jail.	Guayama Jail.	Humacao Jail.	Vieques Jail.	Reform school.	Total.
Confined in the penal institutions.	501	260	99	38	91	408	126	115	34	99	1,771
Outside penal institutions:											
Paroled.....	57										57
Fugitives.....	7	11	6		1	22	10	2	6		65
	565	271	105	38	92	430	136	117	40	99	1,893

Sentences by calendar year of principal crimes hereafter given from and after 1887.

Years.	Against persons.				Against property.				Against morals.		
	Murder.	Homicide.	Attempt to kill.	Total.	Arson.	Robbery.	Burglary.	Total.	Rape.	Seduction.	Total.
1887.....	1	21	5	27	3	68	.....	71	8	.....	8
1888.....	.....	19	9	28	.....	18	.....	18	.....	.....	.....
1889.....	.....	20	12	32	.....	3	.....	3	.....	.....	.....
1890.....	1	31	3	35	.....	28	.....	28	1	.....	1
1891.....	2	40	5	47	4	122	.....	126	6	.....	6
1892.....	.....	36	.....	36	9	61	.....	70	4	.....	4
1893.....	.....	32	2	34	1	56	.....	57	5	.....	5
1894.....	.....	33	4	37	.....	109	.....	109	4	.....	4
1895.....	.....	16	4	20	2	113	.....	115	4	.....	4
1896.....	2	22	4	28	.....	88	.....	88	.....	.....	.....
1897.....	3	34	6	42	2	48	.....	50	.....	.....	.....
1898.....	2	22	1	25	.....	8	.....	8	.....	.....	.....
1899.....	5	21	6	32	8	74	.....	82	1	.....	1
1900.....	8	28	17	53	3	117	.....	120	3	.....	3
1901.....	3	25	13	41	3	79	.....	82	5	.....	5
1902.....	5	21	7	33	2	50	5	57	7	5	12
1903.....	9	30	7	46	3	14	32	49	7	3	10
1904.....	9	25	3	37	1	8	20	29	9	7	16
1905.....	25	15	14	54	.....	2	58	60	20	17	37
1906.....	16	21	15	52	.....	1	82	83	16	13	29
1907.....	9	19	19	47	.....	3	90	93	18	9	27
1908.....	9	20	6	35	1	4	96	101	11	9	20
1909.....	5	17	15	37	4	4	126	137	6	12	18
1910.....	12	48	6	66	2	2	141	145	10	3	13
From Jan. 1 to June 30, 1911.....	10	14	7	31	1	1	41	43	3	1	4

Number of days' work performed by prisoners that have been employed on the insular highways during the fiscal year 1911.

Month.	Pen- iten- tiary.	San Juan Jail.	Are- cibo Jail.	Agua- dilla Jail.	Maya- gulz Jail.	Ponce Jail.	Guay- ama Jail.	Huma- cao Jail.	Vie- ques Jail.	Re- form school.	Total.
1910.											
July.....	1,667	364	505	.....	410	.....	336	423	715	.....	4,420
August.....	3,091	405	719	.....	456	688	562	369	857	.....	7,147
September.....	3,713	776	1,053	.....	480	1,477	540	708	462	.....	9,209
October.....	4,171	662	1,376	.....	301	3,055	48	43	290	.....	9,946
November.....	3,804	1,704	1,216	.....	328	4,339	60	.....	220	.....	11,671
December.....	4,085	2,121	1,580	153	500	5,893	54	.....	207	.....	14,593
1911.											
January.....	4,101	1,868	1,596	184	343	5,629	360	.....	101	.....	14,182
February.....	4,025	1,661	1,647	200	280	4,595	420	446	278	.....	13,552
March.....	4,648	2,032	1,749	226	510	5,375	500	633	376	.....	16,049
April.....	4,219	2,150	1,456	281	419	4,878	440	606	199	.....	14,642
May.....	4,237	2,283	1,667	97	440	5,471	381	644	478	.....	15,708
June.....	4,310	2,039	1,666	170	520	5,732	500	635	342	.....	15,914
	46,071	18,075	16,230	1,311	4,987	47,126	4,201	4,507	4,525	.....	147,083

APPENDIX VIII.

REPORT OF THE AUDITOR.

OFFICE OF THE AUDITOR,
San Juan, September 15, 1911.

SIR: I have the honor to submit the annual report of the office of the auditor of Porto Rico for the fiscal year ended June 30, 1911.

My nomination as auditor for Porto Rico was confirmed by the Senate of the United States on December 13, 1910, and on January 13, 1911, I assumed direction of the affairs of this office.

A tabulated report of the financial transactions of this office for the fiscal year 1910-11 is appended to this report, as Exhibit A.

Agreeing fully with my predecessor that there was need of a radical change in many of the methods of accounting employed in the various departments of the Insular Government, the first three months of my incumbency were largely devoted to a study of existing phases of audits and accounts, with a view to a full understanding of conditions and the inauguration of improvements wherever they might be most needed. It was, however, found impracticable for either the auditor or the assistant auditor, both of whom were constantly occupied with the details of administration, to devise and inaugurate within a reasonable time such changes as appeared to be needed. Accordingly, with the full approval of the Governor, Mr. C. E. Norton, an expert accountant of long and varied experience, was called from his home in the United States for the purpose of conferring with the auditor and to advise and assist in putting a new system into operation.

The auditor has caused a thorough investigation of conditions to be made, and is now prepared to submit the plan which has been selected and which it is believed is well adapted to the peculiar needs of the people of Porto Rico.

Many plans of accounting, ingenious in conception and apparently sure of success, have been tried in the United States and elsewhere, only to bring disappointment, discouragement, and failure. The prime cause of such failures is the adopting of mere theories before conditions are thoroughly understood. In other words, many experts have sought to adapt facts to theories and not theories to facts.

A plan of accounting suited to a city of the United States, or to one of the States of the American Union, or to one of the departments of the Federal Government at Washington, however wisely conceived and ably directed, might very well fail in its application to the island of Porto Rico.

So, also, any system of peculiarly commercial or corporate accounting would certainly prove futile here.

To take the best rules from all approved systems, to adapt them to conditions here, and to operate them under a plan simple in construction, easy of comprehension, and expeditious in procuring results has been the aim of the auditor and those who have aided in this work.

This plan is set out in succeeding paragraphs of this report with some degree of elaboration, because promulgated for the first time, and also because of the necessity that such a plan should be understood by those in authority and by all others concerned.

NEW SYSTEM OF AUDIT AND ACCOUNTING.

The accounts recited are tentatively adopted as the basis for the initial transfer of assets and liabilities accounts from the various records in the auditor's and other offices as of June 30, 1911.

The change in the system of accounting is quite radical, being from record books and accounts containing transactions as to receipts and disbursements of revenue of which the auditor had no record or information prior to notice of collecting of revenue by the treasurer to that of preaudit and classification by the auditor of all receipts and expenditures and the rendering of collectible accounts compiled from data of record in his office.

It is the purpose, and this is being worked out, to assemble in the office of the auditor all data from which revenue is derived and to establish controlling accounts in the general ledger, supported by detail of accounts kept in the various divisions of

his office, of receipts and disbursements pertaining to the people of Porto Rico. The accounts heretofore kept represented the cash receipts under classified accounts and the disbursements chargeable to the appropriations authorized. The receipts and sources from which derived were kept by the treasurer, and the collections reported were accepted by the auditor without further consideration than checking at irregular periods the accounts of a clerk in the treasurer's office, verifying the reported collections and stating the delinquents. The account of these receipts in the office of the auditor was not kept with the treasurer, but with an appointee of his office styled "financial and receiving clerk." This has been discontinued by the auditor, and the receipts are now charged by the auditor to the treasurer's account. In the disbursements a paymaster, also an appointee of the treasurer, was used through which payments by a paymaster's check were made. The form of warrant certified by the auditor directed the treasurer to pay to the paymaster the sum stated to discharge vouchers recited. This has been discontinued and the warrants of the auditor now direct the treasurer to pay the vouchers stated. The account with the paymaster has been discontinued.

While the law required that each voucher should be receipted, it had not been observed. It had been customary for the paymaster, and accepted by the auditor, to consider the indorsement on the checks, which did not state other than the name of payee, amount and number, as a receipt for the sums covered by the voucher. This has been changed, and two vouchers have been prepared, one styled the disbursement voucher, which will carry all data pertaining to the account, and the distribution for the account chargeable with the expenditure, and another reciting the account only and the appropriation from which payable. The other is in draft form made payable on presentation at the depository when signed by the treasurer. The paymaster also paid the regular monthly pay rolls by means of his check that recited payee, amount, and number only. This has been changed, and all payments for monthly services are now made by the auditor's pay-roll check directing the treasurer to pay, reciting department from which payable, number of check, number of pay roll, name, amount, and warrant number. The pay-roll number is stamped opposite each name on the pay roll, and each check is recorded in pay-roll check record. Payments are charged and entered on the check record with date paid and account balanced monthly. The general ledger will carry the accounts and record books the details.

DEFERRED PAY ROLLS.

Where men are absent and not paid, the treasurer will, after 30 days from the month for which service was rendered, close the pay rolls and return all checks to the auditor, and application for payment thereafter must be made to the auditor for the check. After six months the amounts unpaid will be transferred to a deferred pay-roll account and the original pay checks issued canceled. Payments thereafter will only be made on satisfactory proof of service and by means of a deferred pay-roll check issued by the auditor.

With present laws as to liability these accounts may remain unpaid for an indefinite period or until the legislature authorizes cancellation of the debt.

PAY-ROLL DEDUCTIONS.

The irrigation service.

The police department.

The interior department.

Deductions on pay rolls for supplies, mess halls, clothing, and other sources of supply are made monthly.

It has been customary to handle these accounts, in part, by means of a transfer warrant charging to one appropriation and crediting another for amounts deducted, the net amount payable being the amount charged through the pay rolls to the account. This has been changed, and the full amount of the pay roll will be charged to the service account, the men paid the balance due, and the deductions brought down to credit of commissary, mess hall, or other account, and paid over to the treasurer, and by him reported as cash receipt from that source. These accounts will be under the auditor's directions, and he will advise the treasurer as to the application of the fund to proper appropriation and account.

PAY ROLLS PAYABLE IN CASH.

These rolls are now paid by a special disbursing officer and include irrigation service and interior department, covering only labor and discharged employees. The payments are made in various ways by assistants to the disbursing officer and inspectors of roads, but only by bonded employees.

The employees are scattered all over the public roads and also divided in the irrigation service, necessitating time, travel, and expense. For the present, the arrangement, owing to conditions, should be continued, but with enlargement of the irrigation service it is recommended that a paymaster for that service shall be appointed with office at Guayama, and arrangements perfected by the treasurer for the use of funds from a depository at that point or Ponce. Funds are now drawn in San Juan and conveyed to Guayama, where the money is put up in envelopes. With a paymaster for this service located at Guayama transactions will be expedited, returns made more promptly to the auditor and the automobile service between San Juan and Guayama discontinued.

TAXES COLLECTIBLE—PRIOR TO JUNE 30, 1911.

By law the assessment and collection of taxes belongs to the treasury department. The taxes assessed are made up from individual schedules and the roll is prepared by the treasurer. The treasurer prepares the receipts (by number), stating value, rate, and amount, and forwards to the collector. The auditor has no information as to these transactions until in receipt from the treasurer, for countersignature in favor of the collector of taxes, of the treasurer's official receipt. This receipt recites the classification from which the collections were made.

The collector of taxes submits to the auditor at the close of the month an account current and abstract reciting receipt number, source from which collected, and amount. For confirmation the auditor then has to obtain access to the roll in the treasurer's office and verify the accounts.

For the year 1911-12 the auditor will be furnished with a complete abstract of the assessments, reciting receipt number, value, rate, and amount collectible. These accounts will then be established by municipalities, stating the unpaid taxes to June 30, 1911, and the total assessment of 1911-12. Accounts by receipt numbers will be established with collectors.

The accounting as stated shows that the collectible account is established and collected by the same official and that no preaudit is had, and no audit beyond the examination of the accounts as stated by the creating and collecting officer has heretofore been considered.

With the receipt of the roll by the auditor he will be in possession of the basis from which the tax collectible is made and can verify all accounts subsequent to valuation of the property.

CORPORATION TAXES.

A record of all corporations liable for the payment of taxes is now being compiled and the auditor will accrue charges therefor at the due dates and forward to the treasurer for collection.

REVENUE COLLECTORS—DISBURSING OFFICERS.

Current monthly accounts are kept with each class.

These accounts merely represent collections of authorized accounts and remittances.

LICENSES FOR AUTOMOBILES.

It has been customary for the interior department to collect the privilege tax and issue license. This has been changed and the treasurer makes the collections, based upon the application, and advises the interior department, which will then forward to the auditor the treasurer's receipt. A record has been established by the auditor in his office, stating name and address of owner, the date and expiration of the license, and number of the machine. The expiration date is established in monthly accruals, and the accounts will be entered and carried in the accounts in that form.

MATERIAL AND SUPPLIES.

Purchases of materials and supplies for use in maintenance and construction, pertaining to the requirements for roads, buildings, bridges, and other purposes, have not been specifically taken into account by the auditor.

It has been customary to consider as sufficient that the materials and supplies purchased should be considered as applied to the feature for which purchased, and the expenditure has been charged without further accountability to the appropriations authorized by law.

Strict accountability, however, is required for rulers, desks, inkstands, and property classed as unexpendable.

It is not only customary, but required, by all corporations and concerns whose values are under scrutiny, to require that such values, whether in cash, stocks and bonds, or pig iron and lumber, shall be accounted for and only expended when authority therefor has issued. The values as inventoried are closely adjusted to current prices, and expenditures for account are closely followed.

The Government of the United States requires reports from each accountable officer, and under the regulations promulgated and under consideration the requirements will be more exacting. Cost features and detail, card system of accounts, and other features are used.

With a view of establishing an account and subsequently an accountability as of June 30, 1911, a communication was addressed to the departments issuing expendable materials and supplies, requesting an inventory with unit values as of that date. These material and supply accounts will be represented on the general ledger in one account, and on the books of the property division by accounts with

The department of the interior,
The department of health, charities, and correction,
The department of sanitation,
The department of police,
The department of education,
The department of interior, insular telegraph, and the bureau of supplies, printing, and transportation.

In the furtherance of this line of accounts, the following forms have been prepared:

Inventory of, on hand June 30, 1911.....	602
Requisitions for materials and supplies.....	606
Report of property—used.....	603
Expendable property account slip.....	605
Memorandum receipt.....	607
Bill for material and supplies.....	610
Monthly report—balance sheet.....	611
Distribution sheet.....	615

BUREAU OF INSULAR TELEGRAPH.

The accounts with this service have not been kept by the auditor in form other than to charge the expenditure against the appropriations and to accept the receipts as reported by the receiving clerk of that bureau, verified by the treasurer. This has been changed to an operating feature monthly, with detail accounts under an operating classification, separating the cost of extensions and additional lines from the cost of operating. The plan of accounting will embrace the revenues by offices, the subscriptions to telephone service, with check as to accrual and discontinued service, and an account with each office manager.

Remittances heretofore made to the receiving clerk of the bureau by the managers have been discontinued and are now made direct to the treasurer. All messages handled will be checked in the office of the bureau and, for the present, the auditor will accept the charges to account of managers and corrections from that source. The accounts of managers of offices will be examined by the examiners in the auditor's office.

CAPTAINS OF PORTS.

Port charges are made direct to the auditor by captains at San Juan, Ponce, and Mayaguez, and to the chief division of harbors and docks by the other ports and by that office to the auditor.

Reports should be made direct to the auditor and remittances to the treasurer from sources now reported only to the chief of division of harbors and docks. Port captains have not been established at points other than San Juan, Ponce, and Mayaguez, and reports are made by port pilots, acting as captains of ports. Pilotage and other payable accounts for services are made up by the chief of division of harbors and docks and are checked against the report of service rendered from that office.

SECRETARIES AND MARSHALS—INSULAR COURTS.

The laws define as to payment of fees and fines and the examiners of the auditor's office make periodical examinations of the court records and verify the sums collectible.

An account in detail is rendered monthly and an account current examined and certified by the auditor.

CLERK OF THE UNITED STATES DISTRICT COURT.

Handled in same manner and form of accounting as insular courts.

PUBLIC PROPERTY AND IMPROVEMENTS.

The auditor has kept no ledger account beyond charge to appropriations authorizing expenditures for construction of public buildings, highways, and docks and harbor improvements, etc., public lands owned, ceded, or acquired by purchase, public-service facilities, insular fair facilities, property required for use in maintenance, and construction in the conducting of public business.

The property in use for public service, automobiles, printing machinery, telegraph lines, and property used in building public roads and in the irrigation service construction can be ascertained from inventories now in progress. The public lands ceded can be ascertained from records in the interior department, but the amount expended since the inauguration of legislative control can only be determined by review of the expenditures made. These expenditures by classes should be ascertained and established as an asset in accounts created through revenues derived from taxes or sale of bonds.

It is recommended that, in general terms, as the basis for the accounts, there shall be stated the balance transferred from the military accounting officer to the insular accounting officer and that the receipts annually to June 30, 1911, be stated and an account of total revenues established, as follows:

From the total revenues there has been expended for—

- New roads.
- School buildings.
- Public buildings.
- Reconstructing roads and bridges.
- Dock and harbor improvements.
- Machinery and equipment for Government printing office.
- Equipment for automobile service.
- Equipment for telegraph and telephone service.
- Accounts collectible—Disbursing officer and collectors.
- Value of materials and supplies on hand.
- Cost of property and equipment.
- Expenses—legislative.
- Expenses—executive.
- Expenses—educational.
- Expenses—interior.
- Expenses—judicial.
- Expenses—health, charities, and correction.
- Expenses—promoting of agriculture and commerce.
- Balance in treasury June 30, 1911.
- Total revenue.

CONSTRUCTION, MAINTENANCE, AND REPAIR OF PUBLIC ROADS AND BRIDGES.

This caption is used in appropriation of \$300,000 for 1911. If the appropriations do not include sums required for the creation or betterment of a property, the word "construction" should be omitted. If a betterment is contemplated that enhances substantially the life or value of a property it is customary so to state; a wooden bridge is substituted by steel, a shingle roof by tile or slate, a frame structure by steel or cement. While these betterments have added life and value to the class of property improved, unless the cost is of such value as to impair the ratio of expenses to income, it is generally stated as an extraordinary expenditure from income, but of such character and beneficial nature as to reduce similar charges to income in future years. In the expenses of the Government I should state it separately as a beneficial improvement that would not for some years become a feature for payment of additional taxes for maintenance.

The accounts have not been so kept that cost of maintenance by roads is ascertainable, but for 1911–12 the accounts have been established by roads with information at hand to state also by road sections. These accounts have been established under detail as to cost of labor and materials expended and will be so kept in monthly accounts.

BUREAU OF SUPPLIES, PRINTING, AND TRANSPORTATION.

This bureau consists of a printing plant with cylinder and job presses, linotype machines, bookbindery, ruling machines, and repair shop, automobile service, and general stores required for official use.

The bureau performs the functions of a general purchasing agency for requirements of all departments of the Government. The accounts pertaining to its operations have been kept at the bureau, but from July 1, 1911, they will be kept by the auditor and all collections made by the treasurer.

All bills made by the bureau will be forwarded to the auditor and by him entered on record and forwarded to the requiring office for voucher in favor of the bureau.

All bills created will be vouchered by the bureau and charged to that account. The accounts have been planned for each branch of the service: Cost and revenue of printing and binding; cost and revenue of automobile service; cost and revenue from purchases and sale of supplies from store account, and surcharges or commissions on direct purchases.

The working accounts have been planned with a view of application of actual service and cost of materials to each job, the cost of unapplied shop labor, the separate cost of unproductive salaries (office salaries and expenses), the cost of various service charges embracing deliveries, electric power and light, water, and incidentals pertaining to distribution, cleaning presses and type, new type, frames, sticks, etc.

The plan of control and operation of the various features of the bureau is submitted.

RECORDS AND ORDERS IN ACCOUNTS, EXECUTIVE BRANCH.

FILING DEPARTMENT REQUISITIONS.

Requisitions should bear a department number and be so entered in the general order book in line with the bureau of supplies, printing, and transportation executive number.

All requisitions received should be "O. K'd" before entry by the chief or assistant chief of the bureau, and then passed to the general order clerk for record. The order clerk will enter on the general record and forward, with an order bearing date and number, to the divisions of the bureau for accomplishment, advising the department requiring of the receipt and the bureau number to which reference should be made in future correspondence.

With each order requiring delivery from the bureau, either for supplies from storeroom or printing and binding, a copy of the order shall be sent to the bureau delivery clerk, who will retain on his file until goods are delivered to his department. Should the requisition be for printing accompanied by copy, the copy and executive order only should be forwarded to the printing division, and upon receipt thereof the division number should be furnished to the general order clerk and entered on the general order book, with date thereof. With each transfer from division to division the forwarding division should advise the general order clerk of the executive order number, the division number, and date forwarded, which will be noted on general order record B. This plan will enable the general order clerk to locate from his record any unfilled requisition. When the requisition necessitates purchase of materials and supplies, either from the trade or from the stock of the storekeeper, the order and requisition should be passed to the clerk in charge of purchase record. The purchase record clerk will enter in the record and issue purchase orders in triplicate, one to be forwarded to the storekeeper or supply house, one to be retained in the purchase order book, and one to be forwarded to the general order clerk with the requisition, who will retain in "unfinished order or suspense file" until accomplished. All purchase orders must be signed by the chief or assistant chief of the bureau. The purchase order issued should state that "this order must be returned with your invoice for the articles recited; all invoices must be made in triplicate."

With receipt of the invoices and supplies, the purchase order clerk will state on the retained copy of the purchase order the date of receipt, and stamp on all bills the purchase order number, the general order number, and date forwarded to general order clerk, entering on his record the data required by the form thereof. The general order clerk will then enter on his record as required by the form thereof and forward to the billing clerk, who will stamp the date thereon and rebill the articles recited, adding to the cost thereof the surcharge authorized for service of the bureau. The bills will then go forward to the chief of the bureau who will stamp thereon:

"Purchases recited hereon have been made by the bureau of supplies, printing, and transportation in open market, or by advertisement and competitive bids, and the cost thereof is the lowest obtainable for quantities and quality furnished."

Where purchases are made after advertisement and under competitive bids, a copy of the advertisement should be attached to one copy of the bill. This bill with two copies should be forwarded to the auditor. When goods are ordered shipped, a copy of the bill of lading attached to the bill reciting in detail the articles shipped will be accepted as a delivery to the bureau and voucher issued therefor.

Printing division.—The foreman will be provided with a cost clerk who will keep a record of all orders received and all work finished with cost thereof. The orders for work will come from the general order clerk, in duplicate, reciting date, number, and in general terms the quantities required. These orders shall be entered on the printing division order book in consecutive order, and one copy bearing division number will be returned to the general order clerk.

The cost clerk will issue under date and number the division order, in duplicate, for the work required, stating thereon the date issued, the class of work, and such instructions as may be necessary for the full accomplishment of the order—compositors, machines, pressroom, stock, and stock cutting. The order and copy will then be assigned by the foreman to the employee directed to handle the work—compositor, machine operator, or others—and delivered to him with the time noted on the order and the retained copy, which will be held on "unfinished business or suspense file" until accomplished.

With return of the order and copy by the compositor the time of return will be noted on the original and duplicate and the lapsed time showing the hours and minutes so engaged. The time will then be entered on the "daily distribution of labor" record. This record will carry as a job number the number of the general order clerk and the division number, the object being to establish the cost of labor actually engaged in the work ordered. When an employee is not actually engaged in the class of work for which employed in the printing division and the rate of pay is based upon a per diem schedule, the cost clerk will issue a time ticket in duplicate for unemployed time only when so directed by the foreman. These tickets must be signed by the foreman, assigning the reason for such nonemployment and one copy forwarded to the chief of the bureau of supplies, printing, and transportation, and by him forwarded to the auditor with the pay rolls. One copy to be retained under proper file and record by the cost clerk.

Pressroom.—Jobs forwarded from the composing room to the pressroom will be designated by pressroom order number, carrying the general order number as the job number. These orders will be issued in triplicate, one copy to be forwarded to the general order clerk for record and one to be retained in the file as "unfinished business."

When the job involves printing only, the foreman of the pressroom will note on the ticket the time of the press feeder so engaged and return the order to the cost clerk, who will forward the job to the delivery clerk on delivery ticket. If the job is to be forwarded to the bindery, the foreman will note forwarding, with date and time, on the ticket returned to the cost clerk. Time of foreman and helpers in the pressroom will be prorated, when not actually ascertainable, to the cost of the work in progress during the day. When a job is assigned by the foreman to a press, the time of the foreman preparing "make ready" should be so charged, thereby reducing the general time for distribution.

Bindery.—All work, whether cutting stock for the printing division or otherwise, shall only be done on an order signed by the head of the division for whom required. These orders shall be entered on the division order book, entering the order number of the division requiring under consecutive number and the general-order number. The division will then issue a ticket given under consecutive number, using the general-order number as the job number, and forwarding a copy thereof to the general-order clerk. The cost of the work will therefore be carried under that number. A daily distribution of time and cost of work performed will be made up under job number.

Storekeeper.—The storekeeper shall issue to the various divisions from storeroom, on general-order clerk advices when signed by the foreman of the printing division, bindery, auto service, or the chief of the bureau.

The issues under orders will be billed by the storekeeper, with each order and copy thereof sent to the general-order clerk and to the division making the order. An account will be kept daily of all issues and entered in record book form.

At the close of each month the storekeeper shall report to the auditor an account showing the issues in total sum to each division of the bureau of supplies, printing, and transportation and the various departments of the Government, with cost, and under general classifications. The issues by the storekeeper must be entered on the stock cards daily, reciting the general-order number and to what division or department of the Government. All receipts by the storekeeper will be taken up and entered on the stock cards, and sources from which received entered. He will report to the auditor the cost and under general classification. The forms will show the classification and will be followed in the auditor's office.

Delivery clerk.—All deliveries must be supported by order number and date from the general-order clerk. When articles or finished work is received for delivery, it should be accompanied by a transfer card from the division forwarding, stating the general-order number, division number, and department or institution to which delivery is to be made. If the clerk has not on his files a copy of the general order, he will refer the transfer card to the chief of the bureau and retain the articles until the copy of general order has been received. All deliveries must be stated under date and number and the articles for delivery written in form, so that the receiving officer can check them. These delivery receipts must be made in triplicate, one copy to be left with the receiving officer, one copy signed and returned, and one copy retained by the delivery clerk. The signed copy shall then be forwarded to the general-order clerk, to be checked by him against the requisition. The delivery clerk will keep two files—one containing copies of the general orders, unaccomplished, the other with copy of the delivery form and the transfer card as finished business. The finished business will be filed in consecutive order by months.

Bill clerk.—All bills shall be made by this clerk from statement of charge account furnished by the general-order clerk. He will keep record by date and number of all bills, designating for whom and the amount of each bill. Four copies will be required—two copies to the auditor, two copies to be mailed to accountable officer. The following disposition will be made of the bills: The auditor will enter of record on miscellaneous bill record, forwarding one copy to the accountable officer, retaining one in the property division, one copy will be forwarded direct from the bureau to the accountable officer for use in its property division, and one copy retained for file with requisition. A statement of all bills by general-order number, date, bill number, amount, and for whom will be furnished monthly to the auditor.

SPECIAL—THE IRRIGATION SERVICE.

The expenditures for irrigation will largely enhance land values and increase the return from taxes. By law it will be necessary to establish cost of the service by district and zones. The headquarters are located at Guayama where all the accounts pertaining to cost of the service are prepared. Pay rolls are now prepared and paid prior to audit. Accounts are delayed and errors necessitating return of papers still further delays the accounting features. It is recommended that the auditor shall be authorized to appoint a special auditor to be assigned to this work with office at Guayama, and that it shall be the duty of the special auditor to examine and certify all accounts entering into the cost of the service. He shall prepare all vouchers, pay rolls, and property accountability reports. He shall keep such accounts covering distribution of cost as may be promulgated by the auditor and forward, after entry on his records, all accounts, vouchers, and reports of materials and supplies in connection therewith to the auditor in San Juan. All requisitions for supplies and materials shall be entered of record in his office and all bills and accountability returns therefor made to him. Such clerks now engaged in this service by the chief engineer shall be assigned to the office of the special auditor for duty. The chief engineer will direct that all matters pertaining to the accounts shall be referred to and such reports as may be required shall be made to the special auditor. The special auditor will submit to the chief engineer for approval all accounts rendered, pay rolls, vouchers, mess hall and commissary accounts, property accountability, etc., monthly.

The compensation of the special auditor shall not exceed \$2,500 annually and all expenses in connection therewith shall be payable from the irrigation fund.

SANITATION SERVICE.

A separate service became effective as of July 1, placing all sanitary measures under supervision of a director of sanitation. The island has been divided into four districts, and the districts into 30 or more zones, the zones embracing certain municipalities.

The accounts will be kept by districts, zones, and municipalities. Property accountability will be established with each accountable officer and cost of service in each municipality kept monthly.

SALARIES AND EXPENSES.

[The accountable features will cover executive and administrative.]

Director's office.
 Insular board of health.
 Bureau of accounts.
 Bureau of statistics.
 Bureau of sanitary engineering.
 Bureau of mosquito extermination.
 Bureau of chemical laboratory.
 Bureau of bacteriological laboratory.
 Bureau of veterinary inspection.
 Bureau of plumbing inspection.
 Printing, stationery, stamps, telephone.
 Furniture and fixtures; other expenses.

<i>By districts.</i>	<i>By zones.</i>
Northern.	Salary and expenses of health officer.
Zones — to —	Salary and expenses of inspectors.
Southern.	Municipalities:
Zones — to —	Inspectors' salaries.
Eastern.	Laborers' salaries.
Zones — to —	Hire of carts and bulls.
Western.	Hire of drivers; equipment owned.
Zones — to —	Feed and care of animals.
	Repairs of equipment, wagons; harness.
	Rents.
	Water.
	Lights.
	Chemicals and disinfectants.
	Printing and stationery.
	Stamps.

The salary and expenses of each district officer will be prorated by zones, and the administrative expenses, including health officers, will be prorated by municipalities on basis of population cared for by the service.

The law provides that 12 per cent of a certain balance of taxes collected for the municipalities shall be retained by the treasurer and applied to cost of sanitation. The cost of the work in each municipality will be charged and the collections reported by the treasurer credited to each account. The cost and collections will determine the average sum payable by each inhabitant and the amount per capita paid by the Insular Government in excess of the 12 per cent collected.

REVENUE STAMPS.

The printing of these stamps is now done by the bureau of supplies, printing, and transportation. The facilities for safeguarding the paper, the kind of paper used, and the general control while in process of finishing do not appear as sufficiently protective; and it is recommended that a design be adopted, plates made, and contract made with either the American Bank Note Co. or some other house to furnish the stamps required. Stamps should be made in supply sufficient to run for one year and delivered on or before July 1 of each year.

Stamp accounts are now kept with the treasurer, showing stock on hand and stamps issued, also stamp issue by denominations as charged to collectors, and an account with collectors showing sales by denominations, so that all features subsequent to delivery by the bureau are audited.

MUNICIPALITIES.

Banks, financial institutions, building and loan associations, etc.

The law now requires that the treasurer shall examine these accounts, and there is established in his department a bureau of municipal finance. This law should be changed so as to transfer these examinations and the accounting features to the office of the auditor.

SCHOOL-BOARD ACCOUNTS.

The accounts of school boards are now examined by the commissioner of education. The treasurer also has a corps of examiners for accounts of collectors of revenue. The auditor has examiners for the accounts of marshals and secretaries of courts and other accounts.

It is recommended that all of the accounting features mentioned shall be placed in the department of the auditor and that the examinations shall be conducted under his supervision.

BOOKS AND RECORDS.

The warrant ledgers have been discontinued and warrant register and abstracts have been substituted. Voucher registers carrying the general accounts and abstracts and the detail of expenditures classified thereunder have been established.

Construction accounts under classified detail have been established and will carry all expenditures for irrigation service, docks and harbors, school buildings, roads and bridges, and such other accounts as represent an investment of funds either payable from sale of bonds or revenues.

With object of cooperation in the inauguration of the system of accounts planned, the following letter of June 16 was addressed to the treasurer:

To the TREASURER OF PORTO RICO,
San Juan, P. R.

SIR: In order to facilitate the inauguration of the system of accounting planned for use subsequent to July 1, 1911, it is desirable that all pay rolls and service accounts for June shall be paid not later than July 15 and your account of receipts and disbursements closed as of that date for the fiscal year ending June 30, 1911. Purchases accounts and other liabilities unpaid as of June 30 will be discharged in current accounts and chargeable to accounts pertaining to the appropriation of period in which contracted.

The balances in hands of revenue collectors and others, covering receipts in June, but not deposited prior to June 30, may be taken into your accounts up to July 15, but no collections in July should be included therein.

The taxes uncollected as of June 30 will close with that date and will be shown in the accounts for fiscal year 1912 as an amount due to the people of Porto Rico. Forms are being prepared for use of collectors, reciting the annual period for which collections are made and the account as of June 30 will recite the sums unpaid for each year. These accounts will be used to establish the asset as of June 30 under taxes receivable. From this and other sources the appropriations are payable. The collectible sum from property taxes is determined by value and rates as returned, and with estimates of other revenue compiled by your office, has formed the basis upon which the law-makers have appropriated sums for use of the Government.

In the compilation of the accounts collectible for the fiscal period of June 30, 1912, these estimates will be used.

In connection with expenditure of funds authorized accounts will be kept of the detail under classified disbursement accounts. Expenditures for materials and supplies (except certain exceptions as to office use, etc.) will be carried in accounts by the various departments using and an accountability required monthly of the uses, whom for, etc. It has been customary to expend such purchases under the appropriation without report or accountability. The purchase of materials and supplies is merely an exchange in form of assets, and the same care in accounting should be exercised. It has been decided that all purchases and collections for the bureau of supplies, printing, and transportation shall from July 1, 1911, be handled by you as treasurer for that account, the accounts of the bureau to be handled in this office.

The receipts from operations of the telegraph and telephone systems will be forwarded direct to you or designated depositories. It has been arranged for payment of fees for auto licenses to be paid direct to your office, and amounts due for rentals and from all sources will, as rapidly as the accounting features can be arranged for, be collected by your office on an audited collectible account.

This office will, as soon as data can be arranged, have a record of all sources from which revenue is derived—miscellaneous sources, including rentals of property.

It will be impossible to arrange all of these matters on July 1 and the delay will for a while necessitate inquiry and explanations as to the application of funds, etc. In this I feel that the cooperation of your office will be freely accorded.

The detail covered by accountability under application of the expenditures to the cause will establish the basis for a much closer scrutiny of the account, and if investigated by the head of the department, the means of determining as to reasonableness of the charges ascertained.

With view of complying with the law as to receipts for disbursements a voucher form has been prepared which will carry the accounts, certificates, and approval of proper officials necessary and all original papers.

This voucher will be the basis for the payable draft voucher and will recite the account covered by invoice dates, thereby enabling the payee to ascertain what accounts are included therein, the department number, the warrant and appropriation under which payable, the certificate of the responsible official, the approval by head of the department, the certificate of auditor's warrant and disbursement number, and authority by the auditor to the treasurer for payment.

The voucher is drawn in form for payment by the depository to payee named, by the depository designated by the treasurer, and will require only number and counter-signature by the treasurer before payment. The use of this form and manner of payment will require a record book reciting:

Auditor's number.	Treasurer's number.	To whom payable.	Date delivered or mailed.	Amount of voucher.	Date paid.	By whom paid.
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These paid vouchers should be returned by the bank to the treasurer daily with statement in triplicate reciting treasurer's number and amount, one of which to be signed by the treasurer and returned to the bank after payment has been noted by the treasurer on his voucher record and payment under caption "Audited vouchers, \$....." has been entered on his cash or disbursement book. The vouchers and two lists should be forwarded to the auditor, who will examine and return one list properly receipted to the treasurer, who will enter on the cash or disbursement book the auditor's number, which will be the treasurer's voucher.

If the vouchers are improperly signed or informal in such manner as to invalidate the payment, they will be returned by the auditor to the treasurer, and if not properly corrected will be disallowed.

With the return of vouchers from the treasury the auditor will enter the treasurer's number and date paid on his record book and file under date paid with the accompanying list.

A pay roll is an evidence of indebtedness, and payments therefrom under a receipt on the face of the pay roll or by a separate check must be signed by the payee the same as a voucher in other form.

The present plan of payments is for warrants to be drawn and funds transferred to the paymaster. The paymaster issues his check, and while the payee will receipt by indorsement for amount stated in the check, the check does not state in any manner the account for which payment is made.

This will be discontinued and the payment of these accounts will be through the issuance by the auditor of a pay-roll check in form as follows:

Check No.....
Roll No.....
_____ department.

THE PEOPLE OF PORTO RICO.

OFFICE OF THE AUDITOR,
San Juan, P. R., _____, 191 .

Pay-roll check for July, 1912.

TO THE TREASURER OF PORTO RICO:

Pay to.....or order,
the sum of.....dollars, \$.....
In full for services during the month and in the department stated hereon. Appropriation
by.....

Not valid unless countersigned,

J. W. BONNER, Auditor.

This check is payable on presentation to the American Colonial Bank, San Juan, P. R., when countersigned by _____, paymaster.

S. D. GROMER, Treasurer.

All regular employees of record under classified and emergency service should be paid by check. All daily laborers under special service in cash. The rolls and checks will be forwarded to the treasurer for payment, who will compare the pay rolls with checks and make delivery thereof.

For checks handled by mail the following form will be used by the treasurer:

THE PEOPLE OF PORTO RICO.

OFFICE OF THE TREASURER,

San Juan, P. R., _____, 191 .

Received of the Treasurer of Porto Rico the following pay-roll checks (or vouchers) for delivery to the persons named thereon for services month of _____, 191 .

Number of check.	Favor of.	Amount.	Received check signed by payee or by.
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After pay rolls have been compared with checks they should be returned to the auditor. The auditor after completion of pay checks for the month will enter the checks on form of record following:

METHOD TO BE FOLLOWED IN HANDLING AUDITOR'S PAY-ROLL CHECKS.

After completion of issues and comparisons with pay rolls, the auditor will enter on record all pay-roll checks issued as follows:

Record of pay-roll checks issued for month of _____ for payment of _____ department pay rolls.

Date.	Roll number.	Amount.	Check number.	Date paid.
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A copy of this record will be furnished the treasurer.

It is now customary to make all pay rolls in duplicate. Under the plan presented, duplication is unnecessary. Rolls should be made in copying ink and impression taken and retained by the issuing office. Each department should make a summary or total sheet and retain copy, the original to be certified by the responsible officer and forwarded with the rolls to the auditor.

The law defines what accounts shall be kept by your office, the sources from which revenue is received, and the appropriations from which warrants are payable.

The use of the draft payable voucher and pay-roll checks by your office, and the changes as to reports from and charges by this office direct to the original receiving agent or collector, and the acknowledgment of the cash receipts from such sources by your office, will necessitate the use by your office, and a duplicate thereof in this office of a daily report of cash received and disbursed.

The accounts of revenue collectors will be divided into two classes: Daily from property taxes and daily from sale of revenue stamps.

Daily from captains of ports.

Daily from secretaries, insular courts.

Daily from marshals, insular courts.

Daily from clerks, United States courts.

Daily from United States commissioners.

Daily from individuals and companies on auditor's bills.

Daily from municipalities, account of loans.

Daily from municipalities, account of interest.

Daily from school boards, account of loans.

Daily from school boards, account of interest.

Licenses (daily).—Motor vehicles, corporations (foreign), others (?).

Miscellaneous receipts (monthly).—Penitentiary and other saving and trust funds; interest on daily balance, San Juan; interest on funds in New York, insular; interest on irrigation funds.

Pay roll deductions.—In making up pay-roll checks when deductions are to be collected for account of any branch of the service or for an individual or company a pay-roll check will be made in favor of the treasurer for all sums accruing to the Government, and will be taken up in his cash receipts under credit to accounts that will be stated by the auditor.

Telegraph receipts.—San Juan, Ponce, Mayaguez, Arecibo, and larger stations should remit daily, other points weekly, as the treasurer may direct. Reports of receipts should be made as received, reciting the name of remitter. This office will keep an account with each manager and render an account monthly of all business handled.

The accounts heretofore kept with the paymaster and finance and receiving clerk will be discontinued with settlement of their accounts to June 30, 1911.

The accounts kept with the receiving clerk, telegraph bureau, will be discontinued, and remittances made direct to your office, and necessary instructions will be issued covering only such instructions as pertain to this office.

Very respectfully,

J. W. BONNER,
Auditor of Porto Rico.

It has been previously stated in this report that the system of collecting fees for automobile license has been changed. It has since been decided that payment of this fee shall be in revenue stamps attached to the application. The application with reports will go to the auditor for examination and record. This plan will avoid remittance of currency and the stamps (canceled by the receiving officer in the interior department) attached define the sum paid.

As of date written, the report and statement of collectible taxes for the year 1911-12 has not been received from the treasurer. Inventories from the irrigation service and interior department have not been received. The inventory for the bureau of supplies, printing, and transportation was received the 17th instant and will necessitate explanations.

Below will be found a synopsis of the ledger accounts to be kept for the purpose of indicating the assets and liabilities of the people of Porto Rico:

GENERAL LEDGER.

CONTROLLING ACCOUNTS.

ASSETS AND CLEARING.

Treasurer of Porto Rico.—Balance in designated depositories. These balances are verified monthly by means of a certificate from the cashier of each depository.

The outstanding drafts of the treasurer are listed and taken into account before certificate is received from the depository.

Municipalities—School boards.—For loans made by the Insular Government to municipalities and school boards. These loans are made for a term of years. Payments are made monthly, on account, as the taxes are collected by the treasurer.

Municipal bonds.—For municipal purposes.

Municipal bonds.—For municipal schools.

As of June 30, 1911, the bonds recited are not owned by the Insular Government. The laws of 1911 authorize issuance of these bonds and purchase by the treasurer of the Insular Government.

Revenue accounts.—Taxes (property) unpaid June 30, 1911; taxes (corporation and other), unpaid June 30, 1911; taxes (property) assessed for 1911-12.

The taxes unpaid to June 30, 1911, have been verified. The taxes assessed for 1911-12 have not yet been fully compiled. Prior to the compilation of assessments of property for 1911-12 the auditor had not been furnished with a copy of the tax rolls. These papers were made up in single sets by the treasurer and retained in his office. The feature audited was the receipt, and in order to compare with the original rolls it was necessary for the auditor to view the rolls in the hands of the treasurer. The preparation of tax rolls and in fact all collectible revenue based upon law or contract should be prepared by the auditor and transferred to the treasurer for collection.

For the year 1911-12 the auditor will have an abstract of all tax unpaid.

Collectors of internal revenue will represent balances June 30, 1911, of amounts due from collectors for taxes unpaid and sale of revenue stamps, and of taxes collected, stamps sold, and other collections for the current year.

Disbursing officers will represent balances unpaid June 30, 1911, advances subsequent, etc.

Collector of customs.—Reports of collections by the customs officers are made direct to the Treasurer of the United States. Request has been made that from July 1 a copy of each report be made to the auditor. With the collections reported for the month the auditor will charge the collector with the amounts collected, crediting customs paid; with remittances of collections to the treasurer, the collector will be credited and treasurer charged. This plan gives to the auditor a confirmative report as the business is handled.

This account should close monthly.

Managers insular telegraph and telephone.—Revenues from telegraph and telephone service.

Captains of ports will be charged with receipts and credited with remittances.

Secretaries insular courts—Marshals insular courts.—Chargeable with fees and fines collected.

Clerk of United States district court.—Fees and fines collected.

Materials and supplies.—This account will carry the material and supplies, balance on hand June 30, 1911, and received monthly thereafter for the purpose of maintaining, constructing, and improving public roads, bridges, buildings, harbors, telegraph, and other public utilities. The department receiving will report to the auditor monthly the use and applications of all materials used.

Accountability reports in connection with expendable property as follows have been issued: Auditor's Forms Nos. 602, 603, 611. Accounts are kept with each department.

Property accounts.—This account will carry the inventory value recited on auditor's Form No. 601, June 30, 1911, in the hands of each accountable officer and cost of subsequent purchases. Accounts are kept with each accountable officer and include machinery, tools, live stock, equipment, etc.

Public highways constructed.—Roads and bridges constructed, lands purchased therefor, damages paid, value of machinery and equipment used (less salvage) should be charged to this account.

Road-construction bonds in the sum of \$1,425,000 have been issued and sold for the purpose of building public roads in Porto Rico. The books of the auditor have not heretofore been kept in form reciting detail of the sums expended for construction and, separately, the cost of maintaining. The appropriation recites "construction, maintenance, and repairs," and as no division of the account beyond that provided for from sale of bonds has been made, the cost of the separate features can not be stated. The cost of all permanent improvements, highways, buildings, public-service facilities, harbor and dock improvements for which bonds have been issued, taxes assessed or cost paid from general revenue funds should be classified and stated from May 1, 1901, to June 30, 1911; expenditures separately kept and thereafter recited carrying the total of such expenditures to the close of each annual accounting.

Public buildings.—The cost of all public structures purchased or created since inauguration of legislative control, May 1, 1901, should be stated to June 30, 1911, and thereafter kept and reported annually. The total cost of public structures to close of each annual accounting should be stated.

Docks and water-fronts improvements.—Same accounting should be considered as to roads, buildings, etc.

Insular telegraph and telephone.—Value should be established by board appointed by the Governor and reported value used as basis for accounts on auditor's books.

Insular fair property.—Cost of land, buildings, and fittings for insular fairs. The cost of operating will be separately stated under that account.

Public lands.—Land acquired by treaty and ceded by the United States to the people of Porto Rico. Lands purchased but not used for sites for public buildings unoccupied. The lands owned by the Government of Porto Rico can not be sold except under legislative enactment. Lands can not be leased except under conditions as approved by the Executive Council. All lands and public real estate, lots grants, privileges, water, and other rights are under supervision of the commissioner of the interior.

The auditor should establish a record, copied from the record in the land department of the interior department, of all public lands, with copies of all leases, agreements or rights and privileges granted, and therefrom establish a record for an accounting of all sums collected for use.

Irrigation service.—Cost of work to be taken from the auditor's record as of June 30, 1911, and so established under new system. These accounts to be examined and re-audited and classified under new classification agreed upon. The accounts will then be so separated that the lands subject to taxation within each district can be ascertained. The requirements as to taxation and revenue determined and the prorating of unapplied cost (general engineering, etc.) distributed by the auditor. The accounts monthly thereafter will be kept as to each feature with cost and kind of materials used and labor applied. This account should be so kept that detail covering cost may be readily stated and certified by the auditor.

Interest on road improvement bonds.—Accrued monthly and audited to interest accrued on road improvement bonds.

Interest on irrigation bonds.—The interest on irrigation bonds will be accrued and entered monthly to credit of "interest accrued irrigation bonds" and charged to "interest on irrigation bonds." When the interest is paid it will be charged to "interest accrued on irrigation bonds." The account interest on irrigation bonds will then be credited and irrigation service charged. This line of accounting will then show on the auditor's books the accrual, payments, and transfer of expenditures to proper account.

Corporation and personal accounts collectible.—This classification will cover the sums due from corporations and individuals for rents, privileges, etc. The data is being compiled from various sources by the auditor and accounts will be prepared under auditor's bill numbered monthly and forwarded to the treasurer for collection.

Bureau of supplies, printing and transportation.—Capital account chargeable with cost of property.

Operating account will be charged with stock on hand, cash in bank, and accounts collectible, convertible assets.

Executive and administrative.—Expenses of the Government have been classified as follows: Legislative: Executive council, house of delegates. Executive: Office of the Governor, office of the secretary, office of the attorney general, office of the treasurer, office of the auditor, civil service commission. Departments: Department of the interior; department of education; department of health, charities, and correction; department of police; department of sanitation. United States district court, insular and municipal courts, medical and dental boards, promotion of commerce and agriculture, insular fair board, board of commissioners of agriculture.

Island of Culebra. Reliefs authorized by legislature.

WARRANT FUND ACCOUNTS (INSULAR IRRIGATION).

It is desirable to represent in accounts with books of the auditor the total sum authorized by law to be expended. These authorizations are a primary lien upon the funds available in the hands of the treasurer payable upon warrants properly issued. The "warrant fund accounts" are set up for the purpose of clearing the warrants drawn against the funds in the treasury and chargeable to the appropriations or funds available.

The counter or credit accounts will be: Appropriations, reserve funds (road improvement bonds balance), reserve funds (irrigation service bonds balance).

The warrant fund accounts and the balance of appropriation accounts, reserve fund, and irrigation fund will form offsetting or balancing accounts.

Municipal sanitation—Cost.—Corresponding amount to municipal taxes—sanitary. Clearing account.

The amount recoverable from municipalities for sanitation as estimated by the treasurer will be established in these accounts, and cost of sanitation applied. The accounts will represent the cost as charged to the balance available as estimated.

The actual collections for this account will appear in the account under income municipal taxes—sanitary fund.

GENERAL LEDGER.

CONTROLLING ACCOUNTS.

LIABILITIES—INCOME AND CLEARING.

Bonds of Porto Rico.—Irrigation service; road improvement.

Interest on bonds.—Irrigation-service bonds; road-improvement bonds.

Redemption fund—Bonds.—Road-improvement bonds—funds; balance in the treasury June 30, 1911. Irrigation-service bonds—funds; inoperative until completion of the service (see Reserve funds).

Municipal taxes—School boards (payable accounts.)—For collections and payments by the treasurer of taxes for municipalities and school boards. Detail of accounts with municipalities and school boards will be kept on subledger.

Reserve funds.—Irrigation bonds, balance June 30, 1911, subject to warrant; road-improvement bonds, balance June 30, 1911, subject to warrant.

Guarantee and reserve funds.—Deposits to guarantee contingent liability, deposits to guarantee costs, deposits for franchises, deposits for savings—penitentiary, deposits for police relief fund, deposits for refunds account of sale of property.

These accounts will be consolidated under one general account on the general ledger and accounts with each feature kept on a subledger.

University of Porto Rico.—Funds for the university; university agricultural fund (Morrill fund); permanent university fund. The Morrill fund is paid over by the United States to the people of Porto Rico for the promotion of agriculture and other purposes stipulated in the regulations covering its use.

The funds for the university and university trust funds are subject to credits authorized by law and such further credits as accrue by means of donations and grants.

Finding that with the exception of annual appropriations made by the Legislative Assembly, the funds of the University of Porto Rico were not being subjected to the preaudit system affecting other departments, steps were taken to have the disbursement of university funds made under the supervision of this office. With the concurrence of the Secretary of War and with the approval of the Governor, requisition was made upon the board of trustees of the university for the payment of all funds, other than the permanent university fund, into the insular treasury. This requisition was

honored by the trustees, and on June 26, 1911, there was paid into the treasury the following sums:

University trust fund.....	\$60,465.55
University agricultural fund (Morrill fund).....	22,028.73
Total.....	82,494.28

The permanent university fund being paid over to the trustees as an endowment fund to be placed at interest, said fund is not subject to preaudit. It is to be regretted that this fund is not larger, amounting as it does at present to only a few hundred dollars.

The university agricultural fund has, since the beginning of the present fiscal year, been treated, as it should be, as an annual appropriation made by the Federal Government and not as in any sense a nonfiscal-year appropriation.

Appropriations.—Unexpended for period ending June 30, 1910; unexpended for year ending June 30, 1911; unexpended for year ending June 30, 1912. No fiscal year. Indefinite.

Expenditures authorized by law and balances subject to warrant.

Income accounts.—From taxes on property; from sale of stamps (detail as to classes stated on stamp ledger); from customs; from interest on loans (municipalities); from interest on loans (school boards); from interest on securities owned; from interest on current accounts; from fines and penalties (insular, municipal, and United States district court); from harbor fees and dues; from medical, dental, and pharmacy boards; from sale of Government property; from telegraph and telephone service; from rents, privileges, and grants; from special tax, licenses (motor vehicles, corporations), insurance premiums, etc.; from miscellaneous sources (incidentals); from municipal taxes (sanitary funds).

Pay-roll checks.—Monthly accounts.

Audited vouchers.—Monthly accounts—vouchers recorded.

Deferred pay rolls.—Unpaid cash rolls.

Deferred pay-roll checks.—Monthly accounts—subledger.

Municipal taxes sanitary clearing account.

The people of Porto Rico.—Balance between asset and liability.

DIVISION OF DISBURSEMENTS AND CLAIMS.

The work of the division of disbursements and claims under classification of accounts chargeable to operating and maintenance, property and general construction, and the accounts of sanitation, will necessitate a substantial increase in the clerical forces and cost of that division. That division has taken over the issuance of all pay-roll checks and draft-payable vouchers and the records and division of accounts therewith which have not heretofore been kept by this office. It has been found necessary to establish detail as to cost of maintenance of public roads, the cost of roads and buildings constructed, the cost of sanitary services by zones and municipalities, and other expenditures in detail that have heretofore been kept only under expenditures chargeable to appropriations.

The policy of keeping an account of warrants drawn against an appropriation has been changed to one of direct accounting for the expenditures indicated under the appropriation, charging to that feature of the cost of conducting the affairs of the Government the cost of improvements under classified accounts. If an expense or operating feature, it has been classified under the accounts covering, and if for buildings, roads and bridges, schools, or other public improvements, the cost of such features is established under direct charges by auditor accounts. The duties added to the division will necessitate the services of six additional clerks.

DIVISION OF RECEIPTS.

The varied sources and wide scope from which revenue is received and the necessity of concentrating the receipts from miscellaneous sources under registration and control as to sources, time, class, and sums payable to the people of Porto Rico, render it proper that a "division of receipts" shall be organized in this department which shall assemble, under classification, sums recoverable from corporations and individuals for special taxes, rents, privileges, and licenses; also the receipts from insular telegraph service, accounts with secretaries and marshals of insular courts, captains of ports, and other sources from which revenue is derived, and record all bills rendered for collection of revenue for the bureau of supplies, printing, and transportation. This division shall examine and certify to the division of bookkeeping and warrants all monthly accounts, with various sources from which collections are made, and shall keep the records and other books prescribed for such accounts.

It is recommended that the division have the following personnel:

Chief of division.....	\$2, 000
One clerk.....	1, 200
One clerk.....	900
One stenographer.....	1, 200

The stenographer is to be used in connection with bills and accounts rendered and in the preparation of journal entries pertaining to the voucher register.

DIVISION OF INTERNAL REVENUE ACCOUNTS.

The work of this division will be materially increased by reason of the concentration of all matters and accounts pertaining to the collection of revenues from property taxes or sale of revenue stamps.

For the fiscal year 1911-12 an abstract of all property taxes collectible has been furnished this office, and the accounts will be subject to audit and classification by collectors. This information has not heretofore been handled in the auditor's office. The duties added will necessitate at least two additional clerks to properly audit these accounts. This division will keep an account with each collector and make distribution on abstracts of all such collections for property taxes, stamps sold, etc.

Reports will be made to the division of bookkeeping and warrants monthly.

PROPERTY ACCOUNTABILITY.

The accountability for property has been confined to a line of reports by departments for property classed as unexpendable and has been under the supervision of the division of bookkeeping and warrants. The plan of accounting under classification of assets and liabilities will necessitate the enlargement of the scope of this accounting and will cover the expendable and unexpendable property. The plan contemplates that an inventory by classes, expendable and unexpendable, shall be filed with the auditor as of June 30, 1911, and the receipts and expenditures thereafter taken up by the departments in the forms prepared for such accounting and monthly accounts rendered to the auditor.

It is recommended that, in view of the large and important volume of money value to be accounted for under this plan, a separate division shall be established in this department, to be known as the "division of property accounts," and that the Chief of the division shall be furnished with two assistants.

It is suggested that the initial salaries shall be the following:

One chief of division.....	\$2, 000
One clerk.....	900
One clerk.....	600

All accounts pertaining to property and materials and supplies shall be kept in such books and records as have been outlined, and statements prepared monthly of the transactions had in connection therewith.

DIVISION OF AUDITS AND EXAMINATIONS.

This division consists of a chief examiner, three examiners, and a clerk. It is charged with the duty of making periodic field audits and examinations of all officers of the Insular Government accountable to the auditor for collections and disbursements of insular revenues, with the exception of internal-revenue collectors, the accounts of whom are examined by representatives of the treasury department. To this division likewise is assigned the regular audit of accounts current of miscellaneous collections by secretaries and marshals of insular district and municipal courts, rendered monthly to the auditor's office.

In addition to the above-enumerated duties the division is called upon to make special examinations with a view to recommending changes in accounting methods in the various departments or offices of the government and to devise and install therein the forms recommended when same have been approved.

During the fiscal year closed June 30, 1911, the division of audits and examinations made a complete tour of all the insular district and municipal courts of the island, registrars of property and captains of port, examining the books, records, and accounts of the various officials in charge of those offices.

For convenience and economy of time and labor the various offices in the island, outside the city of San Juan, are included within three circuits, embracing the whole island, known as the eastern circuit, the central circuit, and the western circuit.

In this way three examiners may be placed in the field at the same time, an examiner being assigned to each circuit without at any time overlapping the territory or circuits covered by the other two examiners.

Regular examinations were made of the bureau of supplies, printing and transportation, and the new system of accounts for that bureau was installed on July 1, 1910, under the direction of an examiner from this division. Considerable time was devoted by this division to the question of costs in the printing division of the bureau of supplies, printing and transportation, with a view to arriving at a cost basis by which the large accumulating deficit in the printing division would be avoided in the future.

With the help of the examiners the situation in the bureau was very much improved and the result of its operations more clearly shown.

While the percentage of cost arrived at was carefully worked out on the basis of past operations and on estimated operations for the future, yet it was understood that this method was not a perfect one and only to be adopted until such time as the clerical staff of the bureau could be intrusted with the keeping of a complete cost system along modern lines.

The system of accounts devised by this office for the University of Porto Rico some time in the year 1908 was revised in the present year and simplified in many particulars to meet changed conditions in the university. It is believed that the accounts as now set up will adequately reflect the true conditions of the operations of the university in its various fields of educational endeavor.

An examination of the accounts of the bureau of insular telegraph in the interior department disclosed the inadequacy of the old forms of accounting records to show the true results of its operations. To remedy this defect an improved voucher system with vouchers and other forms was devised and installed. If these forms had been carefully followed by the persons responsible for the keeping of same, much subsequent confusion would have been avoided, but unfortunately the instructions as to the handling of vouchers and the distribution thereof were not followed, with the result that considerable delay was occasioned later, when an attempt was made to audit the accounts.

Other examinations and engagements taken up during the year were the financial and receiving clerk in the treasury department, insular fair board, Anti-Tuberculosis League, and inspection and condemnation of public property.

The regular examination of the offices of the registrars of property was assigned to this division for the first time this year on recommendation of the auditor. There are 10 registrars of property in the island who render to the auditor monthly accounts of canceled stamps. These accounts are audited in the division of internal revenue of the auditor's office, but it was felt that without an inspection from time to time of the records in the offices of the respective registrars it would be impossible to say whether an official was reporting the full fees provided for by law.

In order to attain this end it was necessary to secure the cooperation of the attorney general and the treasurer of Porto Rico, who are by law charged with the duty of designating the persons to investigate the offices of the registrars of property. This cooperation was readily secured and the examiners of the auditor's office were appointed for that purpose.

The wisdom of having regular examinations made of the offices of registrars was promptly demonstrated when in the first three or four offices examined it was found that there was considerable divergence in the interpretation by the registrars of the laws governing the rate of fees charged by them. When all the offices of registrars have been examined the attorney general will take up this matter and settle the disputed points of law.

Provision has been made in the division of audits and examinations for the keeping and recording of the complete cost of each examination, audit, or other engagement assigned to it.

Cards have been designed to record this cost, classified so as to show the engagement, period covered, time of examiner or examiners engaged, with the salary and other expenses incurred thereon. Time reports and expense vouchers give the supporting details for the costs of engagements.

Owing to press of work in the division these cost cards could not be installed during the fiscal year just closed, but the data for their preparation are on file and may be used at any time when the situation of the office permits of their compilation.

While during the past year only one case of embezzlement was disclosed in the accounts of an insular court official, who was promptly sentenced to serve a term in jail, it is believed that the act of the legislature approved March 12, 1908, directing the secretaries and marshals of insular courts to deposit their official funds in banking institutions, should be amended so as to make noncompliance with the rules and regulations prescribed by the auditor as to the method of making such deposits *prima facie* evidence of embezzlement.

This amendment was recommended by the auditor in his report for the fiscal year ended June 30, 1910, but it is believed that nothing further was done in the matter.

The question of increase in the amount of the bonds of insular district and municipal court secretaries and marshals will require consideration. The work in the courts has considerably increased in volume and importance during the past five years and large sums of money are handled at times by the officials, making their bonds entirely inadequate to properly protect the people of Porto Rico.

The subject of fees to be charged by secretaries and marshals of insular municipal courts should receive attention. There is considerable confusion in the minds of municipal court officials as to the proper fees to be charged by them, and hardly two secretaries or marshals charge the same fees for similar services.

In the case of municipal secretaries and marshals, their confusion arises from the fact that they have no tariff of fees applicable by law to municipal courts alone. Section 12 of the act of 1904, reorganizing the judiciary, provides that the fees to be charged by them shall be the same as those enumerated in an act concerning the fees to be charged by the secretaries and marshals of district courts.

By attorney general opinions rendered from time to time to individual secretaries and marshals of municipal courts, it has been held that many parts of the tariff of fees for district courts are not applicable to municipal courts and that the officials of the latter are not required to follow same.

It is recommended that the law be amended so that the fees to be charged by municipal court officials shall be clearly set forth and allow no room for misconstruction or for confusion with fees charged in district courts.

Another question, the solution of which would do away with the opportunity for possible graft and fraud on the part of court officials, is the question of deposits to meet civil costs by litigants in insular courts. There is no law at present which requires litigants to make a deposit in a civil case to cover the necessary costs of the action.

Costs are payable in advance as they accrue, but this is a slow and painful way of settling costs and has resulted in the majority of court officials insisting that litigants shall pay a small deposit in advance, the balance of same, if any, to be returned to the litigant at the close of the case. But the court officials can not enforce the payment of more than the amount of the earned costs, and this has been taken advantage of by some of the smaller court officials in denying to the examiner that they have any balances of deposits on hand in pending actions in their courts.

A law with a graduated scale of deposits to be made in accordance with the class of civil case registered in district or municipal courts, and based on past experience as to the sufficiency of the deposits, would practically close the door to one important means of graft on the part of dishonest officials and would be fulfilling an obligation and duty, which the latest thought on the subject seems to make quite clear, of the Government providing by legislative action against the opportunity for graft on the part of public officials.

DIVISION OF BOOKKEEPING AND WARRANTS.

The plan of accounting submitted will concentrate all accounts under general classified captions on the general ledger, in charge of the chief of this division.

By the plans formulated the various divisions of the accounting forces forming the auditing department will report to this division and all details kept in subledger balanced monthly with the accounts established in the general ledger.

The services of all the employees have been satisfactory, and the additional time of five hours weekly, necessary to conduct the affairs of the office, has been cheerfully rendered. Several changes and promotions, with an increase in compensation in deserving cases, have been made. With an increase in period of service it is anticipated that greater proficiency in clerical service will be attained and more satisfactory results secured.

It is hoped and believed that with the cordial cooperation of the heads of departments, the system of auditing and accounting set forth in this report will prove entirely acceptable, not only to those in authority, but also to all persons having financial transactions with the various offices of the Insular Government. My sincere thanks are due, and are hereby extended, to the special accountant and to the entire office force for their faithful and efficient services.

Respectfully submitted.

J. W. BONNER,
Auditor of Porto Rico.

The GOVERNOR OF PORTO RICO,
San Juan, P. R.

EXHIBIT A.

Condition of the insular treasury at the beginning and close of the fiscal year ended June 30, 1911.

Cash balance at the beginning of business July 1, 1910, distributed in the following depositories:

In San Juan, P. R.—

American Colonial Bank.....	\$682,081.54
Royal Bank of Canada.....	400,000.00
First National Bank.....	200,000.00
Union Bank of Halifax.....	150,000.00
Banco de Puerto Rico.....	100,000.00
Banco Territorial y Agrícola.....	15,000.00
Crédito y Ahorro Ponceño, Ponce.....	50,000.00

Total..... 1,597,081.54

In New York City, N. Y.—

J. & W. Seligman & Co.....	1,500,000.00
National City Bank of New York.....	531,966.67

Total..... 3,629,048.21

Total receipts of the treasurer of Porto Rico, for the fiscal year ended

June 30, 1911 (see Exhibit B)..... 6,813,575.18

Total to be accounted for..... 10,442,623.39

Total expenditures of the treasurer of Porto Rico for the fiscal year ended

June 30, 1911 (see Exhibit B)..... 6,427,179.14

Cash balance at the close of business June 30, 1911, distributed in the following depositories:

In San Juan, P. R.—

American Colonial Bank.....	\$616,987.29
Royal Bank of Canada.....	975,000.00
First National Bank.....	100,000.00
Bank of Nova Scotia.....	250,000.00
Banco de Puerto Rico.....	100,000.00
Banco Territorial y Agrícola.....	15,000.00
Crédito y Ahorro Ponceño, Ponce.....	50,000.00

Total..... 2,106,987.29

In New York City, N. Y.—

J. & W. Seligman & Co.....	1,500,000.00
National City Bank of New York.....	408,456.96

Total..... 4,015,444.25

Total as above..... 10,442,623.39

This cash balance of the Insular Government is composed as follows:

Insular revenues available for expenditures under authority of legislative appropriations..... 1,214,000.67

Trust funds..... 2,801,443.58

Total as above..... 4,015,444.25

EXHIBIT B.

Receipts and expenditures of the Insular Government for the fiscal year ended June 30, 1911.

RECEIPTS.

Insular revenues:

Customs (Schedule No. 1).....	\$1, 065, 998. 95
Internal revenue (Schedule No. 2).....	2, 571, 450. 02
Miscellaneous (Schedule No. 3).....	349, 296. 87
Repayments by municipalities on account of loans (see Exhibit C).....	79, 659. 81
Repayments by school boards on account of loans (see Exhibit D).....	38, 943. 41
Repayments to appropriations (Schedule No. 4)...	323, 554. 70
Transfers to insular revenues.....	500. 00

Total insular revenue receipts.....	\$4, 429, 403. 76
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Trust funds:

Taxes collected for municipalities by the Insular Government (Schedule No. 5).....	1, 502, 800. 56
Miscellaneous (Schedule No. 6).....	808, 308. 65
Transfers.....	73, 062. 21

Total trust fund receipts.....	2, 384, 171. 42
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Total receipts of the insular treasury.....	6, 813, 575. 18
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EXPENDITURES.

Insular revenues:

Legislative (Schedule No. 7).....	60, 596. 60
Executive (Schedule No. 8).....	3, 137, 017. 42
Judicial (Schedule No. 9).....	443, 366. 26
Miscellaneous (Schedule No. 10).....	153, 268. 01
Loans to municipalities (see Exhibit C).....	19, 200. 00
Loans to school boards (see Exhibit D).....	17, 385. 86
Transfers.....	73, 062. 21
Repayments to appropriations.....	22, 529. 10

Total insular revenue expenditures.....	3, 926, 425. 46
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Trust funds:

Payments to municipalities of taxes collected for them by the Insular Government (Schedule No. 11).....	1, 518, 045. 89
Road bond fund (Schedule No. 12).....	104, 119. 76
Miscellaneous (Schedule No. 13).....	874, 122. 03
Repayments to appropriations.....	3, 966. 00
Transfers.....	500. 00

Total trust fund expenditures.....	2, 500, 753. 68
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Total expenditures of the insular treasury.....	6, 427, 179. 14
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SCHEDULE NO. 1.—*Insular revenue receipts—Customs—For the fiscal year ended June 30, 1911, and comparison with the two previous fiscal years.*

	1910-11	1909-10	1908-9
July.....	\$100, 000. 00	\$65, 000. 00	\$70, 000. 00
August.....	92, 000. 00	62, 000. 00	78, 000. 00
September.....	70, 000. 00	60, 000. 00	52, 000. 00
October.....	100, 000. 00	75, 000. 00	59, 000. 00
November.....	95, 000. 00	75, 000. 00	88, 000. 00
December.....	100, 000. 00	85, 000. 00	70, 000. 00
January.....	95, 000. 00	85, 000. 00	64, 000. 00
February.....	110, 407. 96	75, 000. 00	54, 000. 00
March.....	90, 000. 00	75, 000. 00	70, 000. 00
April.....	60, 000. 00	60, 000. 00	69, 690. 28
May.....	80, 065. 23	75, 000. 00	60, 000. 00
June.....	73, 525. 76	87, 362. 43	68, 696. 07
Total.....	1, 065, 998. 95	879, 362. 43	803, 386. 35

REPORT OF THE AUDITOR.

305

SCHEDULE No. 2.—*Insular revenue receipts—Internal revenue—For the fiscal year ended June 30, 1911.*

1910-11	Inheritance tax.	Property tax.	Excise tax.		Total.
			Tobacco.	Internal revenue.	
July.....	\$446.23	\$6,128.12	\$15,454.29	\$206,920.54	\$228,949.18
August.....	726.28	45,588.82	14,922.48	141,822.33	203,059.91
September.....	599.28	9,004.70	14,406.96	136,550.90	160,561.84
October.....	4,053.73	7,947.57	16,178.11	193,476.71	221,656.12
November.....	1,121.53	3,298.89	15,713.67	144,140.91	164,275.00
December.....	1,207.94	2,376.28	17,572.25	167,844.99	189,001.46
January.....	1,992.00	9,331.46	17,909.80	214,118.00	243,351.26
February.....	757.50	35,120.07	17,355.67	137,807.57	191,040.81
March.....	1,201.07	11,558.90	18,987.09	197,433.92	229,180.98
April.....	729.49	3,415.22	17,640.62	205,976.68	227,762.01
May.....	1,643.13	2,149.31	18,521.95	184,337.05	206,651.44
June.....	683.24	488.75	17,465.90	287,322.12	305,960.01
Total.....	15,161.42	136,408.09	202,128.79	2,217,751.72	2,571,450.02

SCHEDULE No. 3.—*Insular revenue receipts—Miscellaneous—For the fiscal year ended June 30, 1911, and comparison with the two previous fiscal years.*

TOLLS COLLECTED BY BUREAU OF INSULAR TELEGRAPH.

	1910-11	1909-10	1908-9
July.....	\$5,191.09	\$4,743.49	\$3,966.38
August.....	5,000.91	4,635.02	3,342.85
September.....	4,873.01	4,532.14	4,319.47
October.....	5,423.64	4,426.21	4,362.28
November.....	5,367.98	4,977.07	4,762.88
December.....	6,558.59	5,697.51	4,084.57
January.....	5,495.88	5,246.52	4,159.60
February.....	5,294.43	4,981.74	4,431.41
March.....	5,927.26	5,389.08	4,308.57
April.....	5,274.44	5,325.75	4,981.26
May.....	5,580.99	4,976.55	4,836.53
June.....	6,364.66	5,703.51	5,174.93
Total.....	66,352.88	60,634.59	52,031.03

COLLECTIONS BY THE TREASURER.

Month.	Interest on daily bank balances.	Taxes on insurance premiums.	Payments on franchises, taxes or royalties.	Rents from Government property.	Interest on loans to municipalities.	Interest on loans to school boards.	Motor-vehicle licenses.
July.....	\$62.05	\$8,029.56	\$1,075.97	\$1,392.09	\$581.34	\$300.02	\$494.00
August.....	2,209.98	2,111.12	2,002.05	281.01	1,210.79	409.02	420.00
September.....	3,213.47	315.00	315.00	1,325.76	1,118.31	386.00	396.00
October.....	3,667.11	101.16	1,330.17	627.01	908.99	355.84	375.00
November.....	3,425.19	.....	951.87	465.40	896.67	367.63	352.00
December.....	3,373.86	.....	1,800.00	1,089.45	812.33	403.88	354.00
January.....	3,392.24	4,988.95	2,069.33	1,564.93	794.43	335.88	496.00
February.....	3,396.04	3,696.57	914.89	334.76	1,048.74	338.02	724.00
March.....	3,223.97	479.47	404.10	1,137.72	858.30	298.84	379.00
April.....	4,358.16	88.64	3,289.03	852.00	812.83	287.92	608.00
May.....	2,377.45	100.00	146.00	527.91	779.12	287.92	435.00
June.....	9,080.07	5,315.98	1,222.47	1,384.47	850.95	267.36	471.00
Total.....	41,779.59	24,911.45	15,520.88	10,982.51	10,672.80	4,038.33	5,504.00

SCHEDULE No. 3.—*Insular revenue receipts—Miscellaneous—For the fiscal year ended June 30, 1911, and comparison with the two previous fiscal years—Continued.*

COLLECTIONS BY THE TREASURER—Continued.

Month.	License fees of foreign corporations.	Sales of Government property.	Escheated inheritance tax.	Annual rents, canons on mines.	Road fines.	Sale of confiscated property.	Sundries.	Total.
July.....	\$1,150.00	\$227.60				\$4.85	\$325.00	\$13,642.48
August.....	125.00	1,843.75		\$84.42		10.80	12.00	10,719.94
September.....	25.00	160.55		100.80	\$1.00		200.00	7,241.89
October.....	50.00	59.20		133.83		4.80	3.69	7,616.80
November.....	50.00	79.25		92.16	1.50	8.33	3.50	6,693.50
December.....		44.45		112.44		12.40	2.00	8,004.81
January.....	50.00	183.95		58.00	1.75	.30	.43	13,936.19
February.....	125.00	48.30	\$3,130.88	11.52	.25	5.05		13,774.02
March.....		40.50	218.42	147.26		.20	2.00	7,189.78
April.....		155.30		24.00		8.10	18.65	10,502.03
May.....	25.00	362.43	109.21	273.57		4.58		5,428.19
June.....	3,675.00	379.37	109.21	122.88	.50	6.00		22,885.26
Total.....	5,275.00	3,584.65	3,567.72	1,160.88	5.00	65.41	567.27	127,635.49

COLLECTIONS BY SECRETARIES AND MARSHALS OF INSULAR COURTS.

	1911			1910	
	Fees and fines, secretaries.	Fees, marshals.	Sundries.	Fees and fines, secretaries.	Fees, marshals.
District courts:					
San Juan.....	\$8,555.92	\$661.62		\$5,801.23	\$558.76
Ponce.....	5,508.36	770.83		4,253.95	1,033.23
Mayaguez.....	6,129.35	676.72	\$12.25	5,964.56	813.72
Humacao.....	3,208.25	650.91		3,161.26	964.29
Arecibo.....	3,450.47	713.93		2,629.21	690.80
Guayama.....	3,694.51	759.95		1,846.96	335.83
Aguadilla.....	2,038.25	316.37		1,704.65	282.25
Total.....	32,585.11	4,550.33	12.25	25,361.82	4,678.88
Municipal courts:					
San Juan.....	7,493.09	656.12		4,255.56	460.56
Carolina.....	1,421.99	52.15		1,335.23	71.90
Bayamon.....	2,593.15	292.82		1,604.58	209.63
Vega Baja.....	841.52	69.20		457.46	4.25
Arecibo.....	3,364.92	341.72		2,455.79	206.40
Manati.....	2,950.14	198.31		1,655.95	273.75
Utua.....	1,523.13	139.35		1,511.88	320.27
Aguadilla.....	1,143.00	337.36		1,321.20	188.37
San Sebastian.....	432.19	71.09		542.70	51.25
Lares.....	993.38	110.80		777.29	143.88
Mayaguez.....	4,288.09	447.45	.70	2,439.67	477.35
Añasco.....	927.78	59.59		634.87	88.01
Cabo Rojo.....	1,324.83	105.82		1,308.21	249.19
San German.....	2,741.24	370.65		2,415.97	442.23
Ponce.....	2,672.25	287.93		2,651.82	257.96
Yauco.....	1,394.05	111.01	13.44	1,272.19	228.44
Adjuntas.....	335.67	79.11		362.08	35.65
Coamo.....	923.69	154.25		805.09	162.28
Barros.....	441.49	20.80		145.40	36.55
Guayama.....	1,738.61	426.30		1,951.84	402.68
Salinas.....	1,312.38	133.50		1,069.92	49.95
Cayey.....	2,631.64	260.88		1,247.20	193.44
Humacao.....	1,697.36	184.51		1,109.74	220.57
Fajardo.....	2,009.62	72.85	112.00	1,656.66	117.51
Yabucoa.....	1,303.03	296.24		1,189.90	294.09
Caguas.....	2,238.12	166.93		1,877.40	237.48
San Lorenzo.....	1,681.71	110.28		947.25	131.34
Vieques.....	2,661.27	55.95		828.66	57.35
Juana Diaz.....	695.23	52.45			
Patillas.....	439.72	21.86			
Total.....	55,814.29	5,687.28	126.14	39,831.51	5,612.33

Total collections by secretaries, district and municipal courts \$88,399.40

Total collections by marshals, district and municipal courts 10,237.61

Total 98,637.01

Sundries..... 138.39

Grand total..... 98,775.40

SCHEDULE No. 3.—*Insular revenue receipts—Miscellaneous—For the fiscal year ended June 30, 1911, and comparison with the two previous fiscal years—Continued.*

COLLECTIONS OF HARBOR FEES BY CAPTAINS OF THE PORT.

Months.	San Juan.	Ponce.	Mayaguez.	Total.
1910.				
July.....	\$4,051.79	\$542.54	\$289.02	\$4,883.35
August.....	2,339.68	480.80	563.41	3,413.89
September.....	2,868.23	295.38	202.50	3,366.11
October.....	2,626.49	425.74	356.48	3,408.71
November.....	2,320.72	359.45	273.03	2,953.20
December.....	3,604.97	486.83	313.29	4,405.09
1911.				
January.....	5,232.89	583.56	704.81	6,521.26
February.....	3,485.66	685.34	247.29	4,418.29
March.....	4,771.99	385.12	259.24	5,416.35
April.....	2,914.89	341.97	373.89	3,630.75
May.....	4,203.28	284.89	297.43	4,785.60
June.....	3,145.15	377.17	201.89	3,724.21
Total.....	41,595.74	5,248.79	4,082.28	50,926.81

MISCELLANEOUS.

Collections by the clerk of the United States district court, fees and fines:

First quarter.....	\$617.02
Second quarter.....	1,151.89
Third quarter.....	1,218.05
Fourth quarter.....	581.58
	<u>3,568.54</u>

Insular school for training nurses, earnings by nurses.....	438.02
Insular police, collections on account of lost property by policemen.....	46.64
Supervisor of health, registering pharmaceutical formulas.....	200.00
Special disbursing officer for Porto Rico, Washington, D. C., interest on daily balances.....	239.27
Secretary board of dental examiners, examination fees.....	75.00
Treasurer board of pharmacy examiners, examination fees.....	175.00
Treasurer board of medical examiners, examination fees.....	830.00
Department of the interior, collections on account of lost property.....	33.82
Total.....	<u>2,037.75</u>

RECAPITULATION.

Receiving clerk, bureau of insular telegraph.....	\$66,352.88
Collections by the financial and receiving clerk.....	109,088.46
Collections by secretaries and marshals of insular courts.....	98,775.40
Collections of harbor fees by captains of the ports.....	50,926.81
Collections by the treasurer of Porto Rico.....	18,547.03
Collections by the clerk of the United States district court.....	3,568.54
Collections by supervisor of health, pharmaceutical formulas.....	200.00
Insular school for training nurses.....	438.02
Secretary board of dental examiners.....	75.00
Secretary board of pharmacy examiners.....	175.00
Treasurer board of medical examiners.....	830.00
Collections by special disbursing officer for Porto Rico, Washington, D. C., interest on daily balances.....	239.27
Collections by insular police on account of lost property.....	46.64
Collections by the department of the interior on account of lost property.....	33.82
Total, miscellaneous receipts.....	<u>349,296.87</u>

SCHEDULE No. 4.—Insular revenue receipts—Repayments to appropriations—For the fiscal year ended June 30, 1911.

Repayments made by officers to various appropriations:

A. T. Ruan, special disbursing officer for the people of Porto Rico, Washington.....	\$4, 446. 64
Paymaster in the treasury department.....	2, 799. 27
Treasurer of Porto Rico.....	520. 16
Commissioner of education.....	139. 45
Secretaries district courts as special disbursing officers....	3, 921. 60
Marshal United States district court as special disbursing officer.....	498. 49
Department of the interior, by special disbursing officer.	10, 046. 82
President insular school for training nurses.....	150. 00
Chief of insular police.....	6. 67
Total.....	\$22, 529. 10

Repayments of the nature of miscellaneous receipts made by various officers to appropriations:

Paymaster in the treasury department.....	46. 00
Secretary of Porto Rico, sales of bureau of supplies, printing, and transportation, to departments.....	274, 405. 34
Supervisor of charities, pay patients, insane asylum.....	7, 279. 50
Department of education, common school equipment, sale of school supplies.....	2, 713. 36
Secretary-treasurer University of Porto Rico, sale of stationery.....	38. 61
Insular police, sales of uniforms.....	15, 314. 14
Marshal United States district court, as special disbursing officer.....	97. 48
Department of the interior, sale of automobile badges....	1, 131. 17
Total.....	301, 025. 60
Total repayments.....	323, 554. 70

SCHEDULE No. 5.—Trust-fund receipts—Taxes collected for municipalities by the insular government for the fiscal year ended June 30, 1911.

MUNICIPAL PROPERTY TAX AND MUNICIPAL SCHOOL TAX.

Months.	Municipal property tax.			School tax.	Total.
	General fund.	Road fund.	School fund.		
1910.					
July.....	\$36, 835. 67	\$4, 383. 83	\$13, 739. 82	\$5, 982. 84	\$60, 942. 16
August.....	273, 082. 25	30, 661. 73	101, 247. 98	43, 209. 34	448, 201. 30
September.....	54, 523. 17	5, 836. 77	20, 119. 86	8, 629. 04	89, 108. 84
October.....	48, 496. 77	5, 148. 30	17, 881. 76	7, 814. 62	79, 341. 45
November.....	20, 031. 04	2, 235. 52	7, 422. 14	3, 220. 12	32, 908. 82
December.....	14, 207. 98	1, 592. 29	5, 266. 77	2, 265. 02	23, 332. 06
1911.					
January.....	56, 361. 88	6, 021. 54	20, 794. 42	9, 093. 30	92, 271. 14
February.....	210, 192. 36	23, 413. 15	77, 868. 55	33, 069. 22	344, 543. 28
March.....	70, 416. 22	7, 616. 47	26, 010. 92	11, 316. 19	115, 359. 80
A pril.....	20, 724. 77	2, 327. 10	7, 683. 92	3, 286. 68	34, 022. 47
May.....	13, 106. 36	1, 448. 80	4, 851. 68	2, 117. 49	21, 524. 33
June.....	2, 904. 06	286. 69	1, 083. 61	472. 47	4, 806. 83
Total.....	820, 942. 53	90, 972. 19	303, 971. 43	130, 476. 33	1, 346, 362. 48

SCHEDULE No. 5.—Trust-fund receipts—Taxes collected for municipalities by the insular government for the fiscal year ended June 30, 1911—Continued.

MUNICIPAL BOND REDEMPTION TAX.

Months.	San Juan.	Mayaguez.	Ponce.	Arecibo.	Total.
1910.					
July.....	\$191.89	\$1,758.62	\$794.88	\$246.13	\$2,991.52
August.....	25,744.69	9,170.16	8,675.42	4,882.55	48,472.82
September.....	8,913.22	1,408.40	634.06	510.51	11,466.19
October.....	8,500.59	1,299.46	827.33	281.47	10,908.85
November.....	2,068.29	1,424.24	904.11	185.40	4,582.04
December.....	1,379.29	641.90	664.03	71.46	2,756.68
1911.					
January.....	9,373.93	3,792.40	1,379.10	266.00	14,811.43
February.....	22,293.00	5,477.28	6,484.68	4,169.99	38,424.95
March.....	10,473.24	1,716.23	1,952.01	544.32	14,685.80
April.....	1,951.70	544.22	756.54	230.90	3,483.36
May.....	1,536.35	547.59	463.51	83.20	2,630.65
June.....	889.58	135.16	162.69	36.36	1,223.79
Total.....	93,315.77	27,915.66	23,698.36	11,508.29	156,438.08

SCHEDULE No. 6.—Trust-fund receipts—Miscellaneous—For the fiscal year ended June 30, 1911.

Insular bond redemption tax.....	\$135,695.02
Special cemetery tax at Comerio.....	1.44
Salaries, treasury agents.....	746.67
Teachers' pension fund.....	1,945.09
Insular police relief fund.....	576.05
Cash bond deposits.....	5,270.00
Sale of articles, Girls' Charity School.....	177.00
Sale of articles and work done, Boys' Charity School.....	1,281.50
Sale of articles, penitentiary.....	1,253.46
Special deposits, Arecibo-Camuy road.....	250.00
Special deposits, San Juan-Rio Piedras road.....	8.00
Special deposits, J. C. McCormick.....	185.22
Special deposits, Fernando Strazzara, late secretary municipal court of Mayaguez.....	444.83
Special deposits, construction Cataño-Pueblo Viejo road.....	100.00
Special deposits, Juan R. Baiz.....	500.00
National Surety Co., Harry F. Besosa, agent; collected on account of bond of Tomás C. Vera, late secretary district court of Mayaguez....	16.40
The Fajardo Sugar Growers' Association, fine and license fee paid under protest.....	450.00
Inheritance tax on estate of L. F. Verges, paid under protest.....	10,487.60
Union Central Life Insurance Co., taxes paid under protest.....	3,621.73
University fund.....	22,950.49
University agricultural fund.....	105,465.55
Irrigation fund; repayment, rent and interest.....	71,679.10
Outstanding liabilities.....	7,484.36
School building fund.....	6,565.53
School extension in Porto Rico, "General account".....	2,075.00
School extension in Porto Rico, expenses, school exhibit at insular fair.....	50.00
Proceeds of sale of insular bonds for road construction.....	427,732.59
Franchise deposits.....	1,296.02
Total.....	808,308.65

SCHEDULE NO. 7.—Insular revenue expenditures—Legislative—For the fiscal year ended June 30, 1911, on account of the fiscal years 1911, 1910, and 1909.

	On account of appropriations for—		Total expenditures, 1911.
	1911	1909 and 1910	
Executive Council:			
Salaries.....	\$27, 736.67		\$27, 736.67
Temporary employees.....	1, 780.50		1, 780.50
Contingent expenses.....		\$201.27	201.27
Legislative printing.....	255.11		255.11
Incidentals.....	1, 513.57		1, 513.57
Printing and publication of laws.....	1, 424.62	1, 680.06	3, 104.68
Repairs and furniture.....	337.06		337.06
Total, Executive Council.....	33, 047.53	1, 881.33	34, 928.86
House of Delegates:			
Salaries.....	19, 038.99		19, 038.99
Temporary employees.....	2, 536.71		2, 536.71
Contingent expenses—			
Legislative printing.....	1, 872.10	75.00	1, 947.10
Incidentals.....	1, 009.90	377.39	1, 387.29
Purchase of books for library, etc.....	124.05	14.00	138.05
Mileage for members.....	534.90		534.90
Payment of per diem and traveling expenses to members, House of Delegates, "indefinite,".....	84.70		84.70
Total, House of Delegates.....	25, 201.35	466.39	25, 667.74
Total, legislative expenditures.....	58, 248.88	2, 347.72	60, 596.60

SCHEDULE NO. 8.—Insular revenue expenditures—Executive—For the fiscal year ending June 30, 1911, on account of the fiscal years 1911, 1910, and 1909.

	On account of appropriations for—		Total expenditures, 1911.
	1911	1909 and 1910	
Office of the Governor:			
Salaries.....	\$12, 951.99		\$12, 951.99
Contingent expenses.....	1, 419.10	\$278.10	1, 697.20
Total, office of the Governor.....	14, 371.09	278.10	14, 649.19
Office of the secretary:			
Salaries.....	24, 783.33		24, 783.33
Contingent expenses.....		66.35	66.35
Incidentals.....	2, 474.54		2, 474.54
Postage.....	386.50		386.50
Bureau of Supplies, printing, and transportation.....	284, 903.99		284, 903.99
Contingent expenses, bureau of printing and supplies.....		12, 743.83	12, 743.83
Automobile transportation.....		2, 081.82	2, 081.82
Total, office of the secretary.....	312, 548.36	14, 892.00	327, 440.36
Office of the attorney general:			
Salaries.....	25, 908.02		25, 908.02
Contingent expenses.....	5, 994.85	573.29	6, 568.14
Expenses of suit against the Vandergrift Construction Co.....		287.98	287.98
Total, office of the attorney general.....	31, 902.87	861.27	32, 764.14
Office of the treasurer:			
Salaries, office of the treasurer.....	124, 463.82	7.78	124, 471.60
Salaries, collectors of internal revenue.....	64, 511.04	11.50	64, 522.54
Contingent expenses—			
Incidentals.....	10, 662.12	3, 280.38	13, 942.50
Postage.....	3, 496.35	69.95	3, 566.30
Traveling expenses, bureau of accounts.....	1, 540.69	11.86	1, 552.55
Traveling expenses, bureau of municipal finance.....	1, 100.67	38.26	1, 138.93
Traveling expenses, internal-revenue agents.....	7, 881.38		7, 881.38
Care of horses for internal-revenue agents.....	6, 725.14		6, 725.14
Traveling expenses, assessors.....	6, 569.14		6, 569.14
Care of horses for assessors.....	4, 439.28		4, 439.28
Office rent of collectors.....	570.00		570.00
Traveling expenses, internal-revenue agents and assessors.....		997.00	997.00
Care of horses.....		720.42	720.42
Total, office of the treasurer.....	231, 959.63	5, 137.15	237, 096.78

SCHEDULE No. 8.—Insular revenue expenditures—Executive—For the fiscal year ending June 30, 1911, on account of the fiscal years 1911, 1910, and 1909—Continued.

	On account of appropriations for—		Total expenditures, 1911.
	1911	1909 and 1910	
Office of the auditor:			
Salaries.....	\$41,282.76		\$41,282.76
Contingent expenses—			
Incidentals.....	1,201.65	\$684.31	1,885.96
Postage.....	300.00		300.00
Inspection and traveling expenses.....	2,088.57	43.35	2,131.92
Blank forms.....	793.90	466.73	1,260.63
Total, office of the auditor.....	45,666.88	1,194.39	46,861.27
Office of the commissioner of the interior:			
Salaries.....	61,999.05	280.00	62,279.05
Contingent expenses—			
Incidentals.....	5,314.65	656.57	5,971.22
Postage.....	1,880.53	27.85	1,908.38
Traveling expenses.....	9,493.77	669.52	10,163.29
Purchase and repair of instruments.....	580.37		580.37
Expenses, division of public lands.....	1,661.35		1,661.35
Total, office of the commissioner.....	80,929.72	1,633.94	82,563.66
Construction, maintenance, and repair of public roads and bridges.....	302,252.67	25,682.81	327,935.48
Maintenance and repair of public buildings—			
Care of buildings.....	22,514.84	2,009.64	24,524.48
Water for buildings.....	1,680.84	122.12	1,802.96
Electric light for buildings.....	1,478.71	100.58	1,579.29
Expenses, executive mansion.....	12,392.94	646.23	13,039.17
Commission on the collection of harbor dues.....		45.97	45.97
Total.....	340,320.00	28,607.35	368,927.35
Bureau of insular telegraph:			
Salaries.....	54,059.95	52.57	54,112.52
Contingent expenses—			
Rent of offices.....	1,793.57	106.00	1,899.57
Lighting.....	570.47	40.11	610.58
Purchase of material.....	5,719.04	628.13	6,347.17
Reconstruction and extension.....	4,627.82		4,627.82
Incidentals.....	1,775.24		1,775.24
Transportation and subsistence.....	616.18	226.15	842.33
Freight and wagon transportation.....	996.15	126.17	1,122.32
Printing and stationery.....	2,446.60	11.59	2,458.19
Purchase, maintenance, or hire of horses and oxen.....	267.09		267.09
Postage.....	499.70	31.87	531.57
Extension, maintenance, and operation of insular telegraph and telephone system.....	1,074.97		1,074.97
Installing automatic telephone exchange.....		1,592.49	1,592.49
Total, bureau of insular telegraph.....	74,447.38	2,815.08	77,262.46
Insular School for Training Nurses.....	3,475.06	1,820.86	5,295.92
Civil service commission:			
Salaries.....	9,259.99		9,259.99
Contingent expenses.....	1,652.47	588.86	2,241.33
Total, civil service commission.....	10,912.46	588.86	11,501.32
Miscellaneous expenditures under direction of commissioner of the interior:			
Work on insular roads—			
Construction of various roads.....	6.14		6.14
Insular road and bridge construction.....	34,717.32		34,717.32
Alteration of Caminero House No. 2, Cayey, Guayama road.....	1,050.82		1,050.82
Survey of lands belonging to the people of Porto Rico.....	116.63		116.63
Sprinkling with oil San Juan-Martin Peña road.....	1.99		1.99
Survey and construction of Cataño-Arecibo Canal.....	129.14		129.14
Survey and study for widening San Juan-Río Piedras road.....	99.14		99.14
Total, work on insular roads.....	36,121.18		36,121.18
Expenses of reconveying to the city of Ponce a certain tract of land.....	4.00		4.00
Study of methods for irrigating the plains of Cabo Rojo and Lajas.....	94.44		94.44
Total.....	98.44		98.44

SCHEDULE No. 8.—Insular revenue expenditures—Executive—For the fiscal year ending June 30, 1911, on account of the fiscal years 1911, 1910, and 1909—Continued.

	On account of appropriations for—		Total expenditures, 1911.
	1911	1909 and 1910	
Miscellaneous expenditures under direction of commissioner of the Interior—Continued.			
Construction and repair of public buildings—			
Construction of reform school buildings.....	\$8,678.87	\$83.30	\$8,762.17
Construction of a model penitentiary.....	13.80		13.80
Construction of a laboratory building at Mayaguez.....	1,348.12		1,348.12
Purchase and construction of rural school buildings.....	4,244.42		4,244.42
Erection of an insular capitol building.....	2,516.55		2,516.55
Repairs to Girls' Charity School.....	.20		.20
Repairs to Boys' Charity School.....	454.01		454.01
Total.....	17,255.97	83.30	17,339.27
Construction and repairs of docks and piers—			
Minor repairs to dock at San Juan.....	27.85		27.85
Repair of bulkhead and water front at San Juan.....	32.95		32.95
Repair, maintenance, and construction of docks, bulkheads, and water fronts.....	6,125.18		6,125.18
Study of improvements, water front of San Juan Harbor.....	13.84		13.84
Construction and maintenance of a ferry across Bayamon River.....	622.87		622.87
Total.....	6,822.69		6,822.69
Total, department of interior.....	570,382.90	35,549.39	605,932.29
Office of the commissioner of education:			
Salaries.....	32,905.84	50.00	32,955.84
Contingent expenses—			
Postage.....	1,710.00		1,710.00
Incidentals.....	6,952.14	1,411.05	8,363.19
Total, office of the commissioner.....	41,567.98	1,461.05	43,029.03
Public schools:			
Common schools—			
Salaries.....	715,853.67	327.00	716,180.67
Contingent expenses.....	6,107.75	1,810.09	7,917.84
Textbooks and school supplies.....	49,580.02	501.60	50,081.62
Common-school equipment.....	3,014.89		3,014.89
High schools:			
Salaries.....	22,615.15		22,615.15
Contingent expenses.....	4,859.26	154.38	5,013.64
Water, San Juan High School.....	31.15		31.15
Lighting San Juan High School.....	41.92	2.70	44.62
Total, public schools.....	802,103.81	2,795.77	804,899.58
Permanent university fund.....	529.36		529.36
University fund.....	8,918.42	9,424.38	18,342.80
Funds for the University of Porto Rico.....	29,828.00	968.07	30,796.07
Expenses, board of trustees, University of Porto Rico.....	742.76		742.76
Scholarships in University of Porto Rico.....	9,293.52		9,293.52
Construction of building at University of Porto Rico.....	1,713.55		1,713.55
Total.....	51,025.61	10,392.45	61,418.06
Support of deserving students—			
Instruction and training of young men and women from Porto Rico in the United States.....	8,458.33		8,458.33
Technical education of Porto Rican students in the United States.....	5,000.00		5,000.00
Education of young Porto Rican women in the United States.....	2,666.66		2,666.66
Establishment of scholarships in the high schools of Porto Rico.....	8,412.90		8,412.90
Honorary scholarship for Rafael Palmer.....	500.00		500.00
Education of young men and women in the Insular Normal School.....		266.60	266.60
Total, support of deserving students.....	25,037.89	266.60	25,304.49
Miscellaneous expenditures—			
Summer institutes and general lecture work.....	745.98		745.98
Teachers' institutes and general lecture work.....		21.59	21.59
Total, miscellaneous expenditures.....	745.98	21.59	767.57
Total department of education.....	920,481.27	14,937.46	935,418.73

SCHEDULE No. 8.—Insular revenue expenditures—Executive—For the fiscal year ending June 30, 1911, on account of the fiscal years 1911, 1910, and 1909—Continued.

	On account of appropriations for—		Total expenditures, 1911.
	1911	1909 and 1910	
Office of health, charities, and correction:			
Office of director—			
Salaries.....	\$45,001.54	\$127.50	\$45,129.04
Contingent expenses—			
Traveling expenses.....	2,936.40	403.83	3,340.23
Transportation of prisoners.....	661.46	52.47	713.93
Supplies and equipment for laboratory.....	1,620.03	697.41	2,317.44
Purchase of samples for health and food inspectors.....	38.39	.....	38.39
Water for laboratory.....	5.50	45.10	50.60
Lighting.....	128.59	22.40	150.99
Printing.....	2,026.75	114.90	2,141.65
Purchase of vaccine.....	1,067.31	2,167.94	3,235.25
Incidentals.....	3,845.85	545.97	4,391.82
Rent of office and contingent expenses, sanitary officials in Ponce.....	301.10	28.10	329.20
	57,632.92	4,205.62	61,838.54
Instruction in elementary principles of sanitation.....	1,189.53	.....	1,189.53
Total, office of director.....	58,822.45	4,205.62	63,028.07
Charitable institutions—			
Leper colony—			
Salaries.....	3,755.75	47.50	3,803.25
Contingent expenses—			
Subsistence.....	3,563.24	298.90	3,862.14
Clothing, bedding, etc.....	3,518.98	204.64	3,723.62
	10,837.97	551.04	11,389.01
Blind asylum—			
Salaries.....	7,334.93	.....	7,334.93
Contingent expenses—			
Subsistence.....	6,021.45	465.12	6,486.57
Clothing, bedding, etc.....	3,089.75	305.36	3,395.11
Water.....	377.40	32.40	409.80
	16,823.53	802.88	17,626.41
Insane asylum—			
Salaries.....	16,629.84	.....	16,629.84
Contingent expenses—			
Subsistence.....	25,158.86	1,817.45	26,976.31
Clothing, bedding, etc.....	7,331.33	1,300.62	8,631.95
Water.....	1,746.72	87.20	1,833.92
Lighting.....	809.15	126.00	935.15
Transportation of patients.....	299.58	.....	299.58
Installation of warm baths.....	808.09	.....	808.09
	52,783.57	3,331.27	56,114.84
Girls' Charity School—			
Salaries.....	8,503.80	51.67	8,555.47
Contingent expenses—			
Subsistence.....	9,039.85	691.65	9,731.50
Clothing, books, etc.....	4,441.12	648.97	5,090.09
Water.....	685.48	46.32	731.80
Lighting.....	400.42	43.51	443.93
	23,070.67	1,482.12	24,552.79
Boys' Charity School—			
Salaries.....	14,962.83	.....	14,962.83
Contingent expenses—			
Subsistence.....	14,607.07	1,129.50	15,736.57
Clothing, bedding, etc.....	8,671.14	854.24	9,525.38
Equipment and supplies for industrial teaching.....	825.80	366.54	1,192.34
Water.....	1,120.36	85.00	1,205.36
Lighting.....	764.63	93.30	857.93
Visiting physician for charity schools.....	500.00	.....	500.00
Purchase of playground equipment.....	750.00	.....	750.00
	42,201.83	2,528.58	44,730.41

SCHEDULE No. 8.—*Insular revenue expenditures—Executive—For the fiscal year ending June 30, 1911, on account of the fiscal years 1911, 1910, and 1909—Continued.*

	On account of appropriations for—		Total expenditures, 1911.
	1911	1909 and 1910	
Office of health, charities, and correction—Continued.			
Charitable institutions—Continued.			
Reform school—			
Salaries.....	\$8,554.34	\$3.33	\$8,557.67
Contingent expenses—			
Subsistence.....	5,193.68	372.10	5,565.78
Clothing, bedding, etc.....	3,377.29	503.96	3,881.25
Equipment.....	1,370.90	423.08	1,793.98
Transportation.....	1,156.54	83.70	1,240.24
	19,652.75	1,386.17	21,038.92
Sanatorium of the antituberculosis league.....	8,000.00	1,078.75	9,078.75
Total, charitable institutions.....	173,370.32	11,160.81	184,531.13
Penal institutions—			
Penitentiary—			
Salaries.....	17,455.16	64.67	17,519.83
Contingent expenses—			
Food for prisoners.....	19,315.35	1,979.82	21,295.17
Clothing, etc.....	7,491.83	835.65	8,327.48
Savings fund.....	1,896.07	25.20	1,921.27
Purchase of raw material.....	1,214.49	175.36	1,389.85
Incidentals.....	5,783.76	880.42	6,664.18
Water.....	1,888.75	275.55	2,164.30
Lighting.....	1,317.16	167.85	1,485.01
	56,362.57	4,404.52	60,767.09
San Juan Jail—			
Salaries.....	7,940.99	30.00	7,970.99
Contingent expenses—			
Food for prisoners.....	7,225.88	670.67	7,896.55
Lighting.....	545.89	47.87	593.76
Incidentals.....	1,387.97	292.74	1,680.71
	17,100.73	1,041.28	18,142.01
Ponce Jail—			
Salaries.....	6,123.66	30.00	6,153.66
Contingent expenses—			
Food for prisoners.....	4,908.65	626.70	5,535.35
Lighting.....	444.06	60.00	504.06
Water.....	240.00	40.00	280.00
Incidentals.....	844.74	121.49	966.23
	12,561.11	878.19	13,439.30
Mayaguez Jail—			
Salaries.....	6,050.00		6,050.00
Contingent expenses—			
Food for prisoners.....	4,263.78	442.86	4,706.64
Incidentals.....	691.93	75.43	767.36
Lighting.....	275.82	56.98	332.80
Water.....	150.00	75.00	225.00
	11,431.53	650.27	12,081.80
Humacao Jail—			
Salaries.....	5,201.67		5,201.67
Contingent expenses—			
Food for prisoners.....	3,246.17	377.41	3,623.58
Rent of jail.....	720.00		720.00
Lighting.....	232.06	72.95	305.01
Incidentals.....	680.20	114.87	795.07
	10,080.10	565.23	10,645.33
Arecibo Jail—			
Salaries.....	5,178.00		5,178.00
Contingent expenses—			
Food for prisoners.....	2,503.87	331.76	2,835.63
Lighting.....	200.09	9.58	209.67
Water.....	728.52	188.55	917.07
Incidentals.....	594.86	138.02	732.88
	9,205.34	667.91	9,873.25

SCHEDULE NO. 8.—Insular revenue expenditures—Executive—For the fiscal year ending June 30, 1911, on account of the fiscal years 1911, 1910, and 1909—Continued.

	On account of appropriations for—		Total expenditures, 1911.
	1911	1909 and 1910	
Office of health, charities, and correction—Continued.			
Penal institutions—Continued.			
Guayama Jail—			
Salaries.....	\$4,302.00	\$12.00	\$4,314.00
Contingent expenses—			
Food for prisoners.....	4,825.10	354.84	5,179.94
Incidentals.....	602.68	16.28	618.96
	9,729.78	383.12	10,112.90
Aguadilla Jail—			
Salaries.....	3,176.00	60.00	3,236.00
Contingent expenses—			
Food for prisoners.....	1,980.28	206.85	2,187.13
Rent of jail.....	720.00		720.00
Incidentals.....	544.24	44.62	588.86
	6,420.52	311.47	6,731.99
Vieques Jail—			
Salaries.....	3,025.00	30.00	3,055.00
Contingent expenses—			
Food for prisoners.....	2,489.29	345.06	2,834.35
Incidentals.....	666.85	70.26	737.11
	6,181.14	445.32	6,626.46
Total, penal institutions.....	139,072.82	9,347.31	148,420.13
Expenses of executions.....	224.00		224.00
Tuberculosis dispensaries.....		2,493.96	2,493.96
Tropical and transmissible diseases service.....	25,739.21	5,218.20	30,957.41
Total, office of health, charities, and correction.....	397,228.80	32,425.90	429,654.70
Maintenance of prisoners in municipal jails.....	13,251.09	1,507.56	14,758.65
Insular police:			
Salaries.....	385,735.03	1,883.73	387,618.76
Contingent expenses—			
Rent of quarters.....	11,593.06	970.00	12,563.06
Stabling, keeping, etc.....	11,707.35	979.83	12,687.18
Transportation.....	9,468.09	1,336.53	10,804.62
Lighting.....	2,939.18	211.44	3,150.62
Incidentals.....	8,967.34	1,930.50	10,897.84
Water.....	1,129.28	96.03	1,225.31
Postage.....	1,400.00		1,400.00
Purchase of horses and bicycles.....		85.00	85.00
Uniforms.....		1,083.26	1,083.26
Uniform fund—no fiscal year.....	5,451.84		5,451.84
Total, insular police.....	438,391.17	8,576.32	446,967.49
Government of the island of Culebra:			
Salaries.....	999.98		999.98
Contingent expenses.....	1,054.63	75.00	1,129.63
Total, government of the island of Culebra.....	2,054.61	75.00	2,129.61
Insular Library of Porto Rico:			
Salaries.....	2,397.34		2,397.34
Contingent expenses—			
Incidentals.....	871.78	54.58	926.36
Books, publications, etc.....	718.24	70.84	789.08
Lighting.....	530.34	154.80	685.14
Total, Insular Library of Porto Rico.....	4,517.70	280.22	4,797.92
Expenses of election in Porto Rico.....	31,169.54		31,169.54
Publication of Official Gazette.....	6,606.99	769.76	7,376.75
Total.....	37,776.53	769.76	38,546.29
Total, as per recapitulation.....	3,020,532.90	116,484.52	3,137,017.42

SCHEDULE No. 8.—Insular revenue expenditures—Executive—For the fiscal year ending June 30, 1911, on account of the fiscal years 1911, 1910, and 1909—Continued.

RECAPITULATION.

	On account of appropriations for—		Total expenditures, 1911.
	1911	1909 and 1910	
Office of the governor	\$14,371.09	\$278.10	\$14,649.19
Office of the secretary	312,548.36	14,892.00	327,440.36
Office of the attorney general	31,902.87	861.27	32,764.14
Office of the treasurer	231,959.63	5,137.15	237,096.78
Office of the auditor	45,666.88	1,194.39	46,861.27
Department of the interior	570,382.90	35,549.39	605,932.29
Department of education	920,481.27	14,937.46	935,418.73
Department of health, charities, and correction	397,228.80	32,425.90	429,654.70
Maintenance of prisoners in municipal jails	13,251.09	1,507.56	14,758.65
Insular police	438,391.17	8,576.32	446,967.49
Government of the island of Culebra	2,054.61	75.00	2,129.61
Insular Library of Porto Rico	4,517.70	280.22	4,797.92
Expenses of election in Porto Rico	31,169.54	.....	31,169.54
Publication of Official Gazette	6,606.99	769.76	7,376.75
Total, executive expenditures	3,020,532.90	116,484.52	3,137,017.42

SCHEDULE No. 9.—Insular revenue expenditures—Judicial—For the fiscal year ending June 30, 1911, on account of the fiscal years 1911, 1910, and 1909.

	On account of appropriations for—		Total expenditures, 1911.
	1911	1909 and 1910	
United States district court:			
Salaries	\$31,409.99	.....	\$31,409.99
Contingent expenses—			
Traveling expenses of—			
Marshals	638.95	.....	638.95
Court	971.83	\$90.75	1,062.58
Incidental expenses of—			
Court	2,049.98	97.46	2,147.44
District attorney's office	70.39	3.30	73.69
Purchase of law books	317.45	196.00	513.45
Lighting	127.21	8.00	135.21
Water	39.75	.55	40.30
Fees and mileage of—			
Witnesses	1,169.25	.....	1,169.25
Jurors	4,027.48	1.50	4,028.98
Fees United States commissioners	326.00	82.50	408.50
Total, United States district court	41,148.28	480.06	41,628.34
Insular courts:			
Salaries—			
Supreme court of Porto Rico	44,005.55	.....	44,005.55
District court of—			
San Juan	24,257.49	.....	24,257.49
Ponce	16,519.75	.....	16,519.75
Mayaguez	15,865.43	862.91	16,528.34
Arecibo	15,719.31	.....	15,719.31
Humacao	15,752.77	.....	15,752.77
Guayama	14,820.29	.....	14,820.29
Aguadilla	15,276.65	80.00	15,356.65
Municipal courts	80,056.90	44.00	80,100.90
Total, salaries insular courts	242,274.14	786.91	243,061.05
Contingent expenses—			
Incidentals—			
Supreme court	2,277.88	228.43	2,506.31
District courts	5,623.16	1,692.26	7,315.42
Municipal courts	4,436.76	88.70	4,525.46
Water—			
Supreme court	2.05	1.05	3.10
District courts	166.82	37.15	203.97
Lighting—			
District courts	198.30	10.01	208.31
Total	12,704.97	2,057.60	14,762.57

SCHEDULE No. 9.—Insular revenue expenditures—Judicial—For the fiscal year ending June 30, 1911, on account of the fiscal years 1911, 1910, and 1909—Continued.

	On account of appropriations for—		Total expenditures, 1911.
	1911	1909 and 1910	
Insular courts—Continued.			
Miscellaneous items—			
Rent of courthouses—			
District courts.....	\$2,160.00	.....	\$2,160.00
Municipal courts.....	4,984.66	.....	4,984.66
Traveling expenses—			
Judges and fiscals.....	2,394.69	\$358.05	2,752.74
Municipal court officials.....	3,462.59	354.48	3,817.07
Autopsies.....	975.00	60.00	1,035.00
Care of horses.....	6,853.02	.....	6,853.02
Traveling expenses of marshals.....	1,289.14	62.53	1,351.67
Fees of witnesses, insular courts.....	25,001.69	2,607.29	27,608.98
Fees of jurors and incidental expenses of jury procedure.....	25,096.74	3,707.96	28,804.70
Fees of witnesses and jurors in cases of lunacy.....	1,718.05	39.10	1,757.15
Publication of the decisions of the supreme court.....	12,621.48	491.70	13,113.18
Total.....	86,557.06	7,681.11	94,238.17
Registrars of property:			
Salaries, registrars of property—			
San Juan.....	11,729.33	22.67	11,752.00
Ponce.....	5,920.00	.....	5,920.00
Mayaguez.....	5,920.00	.....	5,920.00
Arecibo.....	4,740.00	.....	4,740.00
San German.....	3,719.00	.....	3,719.00
Humacao.....	3,360.00	.....	3,360.00
Caguas.....	3,120.00	.....	3,120.00
Guayama.....	3,550.00	.....	3,550.00
Aguaadilla.....	2,460.00	.....	2,460.00
Total.....	44,518.33	22.67	44,541.00
Contingent expenses—			
Rent of offices.....	2,800.00	.....	2,800.00
Incidentals.....	2,170.86	164.27	2,335.13
Total.....	4,970.86	164.27	5,135.13
Total, registrars of property.....	49,489.19	186.94	49,676.13
Total, judicial expenditures.....	432,173.64	11,192.62	443,366.26

SCHEDULE No. 10.—Insular revenue expenditures—Miscellaneous—For the fiscal year ending June 30, 1911, on account of the fiscal years 1911, 1910, and 1909.

	On account of appropriations for—		Total expenditures, 1911.
	1911	1909 and 1910	
Miscellaneous expenditures subject to the approval of the governor.....	\$20,056.91	\$5,195.54	\$25,252.45
Relief of grandchildren of Román Baldorioty de Castro.....	333.36	27.78	361.14
Collection of historical data of Porto Rico.....	1,200.00	.....	1,200.00
Salary English teacher, Porto Rican Benevolent Society.....	675.00	.....	675.00
Relief of C. Asenjo and F. E. Jones.....	300.00	.....	300.00
Relief of M. María Ramírez.....	292.25	.....	292.25
Relief of Mrs. Gloria Suro, widow of Hon. José María Figueras.....	4,500.00	.....	4,500.00
Relief of Pérez Moris, Lynn & Co.....	88.00	.....	88.00
Relief of Guillermo Vivas.....	400.00	.....	400.00
Relief of Manuela and Consuelo Menchaca Rodríguez.....	1,000.00	.....	1,000.00
Insular fair board.....	18,202.44	.....	18,202.44
Agricultural development in Porto Rico.....	1,443.49	.....	1,443.49
Promoting the development of commerce and agriculture of Porto Rico.....	7,118.82	.....	7,118.82
Settlement of certain suits between the Roman Catholic Church and the people of Porto Rico.....	65,601.10	.....	65,601.10
Expenses of bond issue for roads.....	510.15	.....	510.15
Purchase of book for school boards and libraries entitled "Mujeres Puertorriqueñas".....	200.00	.....	200.00
Repayment of taxes improperly collected.....	2,140.51	146.09	2,286.60

SCHEDULE No. 10.—Insular revenue expenditures—Miscellaneous—For the fiscal year ending June 30, 1911, on account of the fiscal years 1911, 1910, and 1909—Continued.

	On account of appropriations for—		Total expenditures, 1911.
	1911	1909 and 1910	
Repayment of fees, fines, and moneys improperly collected by secretaries and marshals of the insular courts.....	\$368.00	\$8.00	\$376.00
Fees and expenses, board of dental examiners.....	84.00	163.36	247.36
Fees and expenses, board of pharmacy.....	699.23	333.31	1,032.54
Fees and expenses, board of medical examiners.....	833.17	63.33	896.50
Repayment of expenses in advertising the sale of property on account of delinquent taxes.....	25.00		25.00
Board of commissioners for the formation of uniformity of legislation in the States and Territories of the Union.....	415.80		415.80
Installation of the Legislative Assembly halls and removal of the attorney general's office.....	7,385.46		7,385.46
Prevent the introduction of plant and insect diseases and pests.....	51.68		51.68
Special-service fund.....	1,025.00		1,025.00
Insular fair board, no fiscal year.....	2,999.32		2,999.32
Emergency fund for control and suppression of epidemics.....	456.78		456.78
Redemption of insular bonds for roads.....	8,500.00		8,500.00
Repatriation of certain Porto Ricans now in Mexico.....	3.63		3.63
Board of commissioners of agriculture—Introduction of beneficial birds, insects, and parasites.....	116.67		116.67
Claims of Apremiadores.....		67.00	67.00
Compilation, printing, and distribution of a register of Porto Rico.....		237.83	237.83
Total.....	147,025.77	6,242.24	153,268.01

SCHEDULE No. 11.—Trust-fund expenditures—Payments to municipalities of taxes collected for them by the insular government for the fiscal year ended June 30, 1911.

MUNICIPAL PROPERTY TAX AND MUNICIPAL SCHOOL TAX.

Months.	Municipal property tax.			School tax.	Total.
	General fund.	Road fund.	School fund.		
1910.					
July.....	\$8,138.64	\$874.11	\$3,004.25	\$1,230.13	\$13,247.13
August.....	36,835.67	4,383.83	13,739.82	5,982.84	60,942.16
September.....	273,082.25	30,661.73	101,247.98	43,209.34	448,201.30
October.....	54,523.17	5,836.77	20,119.86	8,629.04	89,108.84
November.....	48,496.77	5,148.30	17,881.76	7,814.62	79,341.45
December.....	20,031.04	2,235.52	7,422.14	3,220.12	32,908.82
1911.					
January.....	14,207.98	1,592.29	5,266.77	2,265.02	23,332.06
February.....	56,361.88	6,021.54	20,794.42	9,093.30	92,271.14
March.....	210,192.36	23,413.15	77,868.55	33,069.22	344,543.28
April.....	70,551.65	7,632.64	26,061.45	11,337.99	115,583.73
May.....	20,584.45	2,310.35	7,631.56	3,264.07	33,790.43
June.....	16,075.31	1,736.07	5,937.12	2,590.77	26,339.27
Total.....	829,081.17	91,846.30	306,975.68	131,706.46	1,359,609.61

SCHEDULE No. 11.—*Trust-fund expenditures—Payments to municipalities of taxes collected for them by the insular government for the fiscal year ended June 30, 1911—Con.*

MUNICIPAL BOND REDEMPTION TAX.

Months.	San Juan.	Mayaguez.	Ponce.	Arecibo.	Total.
1910.					
July.....	\$1,293.24	\$312.04	\$346.72	\$46.20	\$1,998.20
August.....	191.89	1,758.62	794.88	246.13	2,991.52
September.....	25,744.69	9,170.16	8,675.42	4,882.55	48,472.82
October.....	8,913.22	1,408.40	634.06	510.51	11,466.19
November.....	8,500.59	1,299.46	827.33	281.47	10,908.85
December.....	2,068.29	1,424.24	904.11	185.40	4,582.04
1911.					
January.....	1,379.29	641.90	664.03	71.46	2,756.68
February.....	9,373.93	3,792.40	1,379.10	266.00	14,811.43
March.....	22,293.00	5,477.28	6,484.68	4,169.99	38,424.95
April.....	10,473.24	1,716.23	1,952.01	544.32	14,685.80
May.....	1,951.70	544.22	756.54	230.90	3,483.36
June.....	2,425.93	682.75	626.20	119.56	3,854.44
Total.....	94,609.01	28,227.70	24,045.08	11,554.49	158,436.28

SCHEDULE No. 12.—*Trust-fund expenditures—Road bond fund for the fiscal year ended June 30, 1911.*

Insular bond fund for road construction:	Total
Proceeds of sale of insular bonds for road construction, acts of 1906, 1907, 1910.....	expenditures. \$103,731.90
Yauco road section.....	255.98
Comerio-Barranquitas road section.....	51.76
Maricao road section.....	50.75
Consumo-Maricao road section.....	15.00
Construction of Caguas Bridge, Caguas-Humacao road.....	9.68
Construction of Bridges, Aguadilla-Aguada road.....	2.17
Humacao Playa-Naguabo Playa road section.....	2.10
Purchase of machinery and supplies for road construction under bond act.....	.42
Total.....	104,119.76

SCHEDULE No. 13.—*Trust-fund expenditures—Miscellaneous—For the fiscal year ended June 30, 1911.*

Under supervision of the commissioner of interior:	
Irrigation fund.....	\$708,770.86
Special deposit, J. C. McCormick.....	524.36
Special deposit, Arecibo-Camuy road.....	242.09
Special deposit, Juan R. Baiz.....	187.27
Special deposit, Fernando Strazzara, late secretary, municipal court of Mayaguez.....	169.83
Special deposit, construction of Cataño-Pueblo Viejo road.....	98.15
Special deposit, National Surety Co.....	16.40
Special deposit, W. C. Lockwood.....	7.20
Special deposit, Wenceslao Borda.....	4.42
Special deposit, Camuy-Hatillo road.....	6.12
Special deposit, Valenciano River bridge.....	.28
Total.....	\$710,026.98
Under supervision of commissioner of education:	
School extension in Porto Rico—	
General account.....	5,016.73
Expenses, school exhibit at insular fair.....	1,258.51
Plans for school buildings.....	157.00
School building fund—	
Construction of school house in—	
Aguada.....	2,475.23
Maunabo.....	624.81
Vega Alta.....	568.57
Ciales.....	21.55
University agricultural fund.....	45,631.39
University fund.....	1,415.83
Total.....	57,169.62

Under supervision of the auditor:

Insular bond redemption tax—

Payment on principal of road bonds.....	\$50,000.00
Interest on road bonds.....	42,562.50
Refunds.....	250.01
Outstanding liabilities.....	6,678.68
Teachers' pension fund.....	2,201.94
Cash bond deposits.....	1,343.00
Insular police relief fund.....	1,415.80
Franchise deposits.....	1,165.61
Salaries, treasury agents.....	746.67
Sale of articles and work done, Boys' Charity School....	556.26
Special improvement tax at Arroyo.....	3.52
Special cemetery tax at Comerio.....	1.44

Total..... \$106,925.43

Total miscellaneous expenditures..... 874,122.03

EXHIBIT BB.

Income and expenditures of the insular government, exclusive of trust funds, for the fiscal year ended June 30, 1911, and comparisons with the two preceding fiscal years.

INCOME.

	1911	1910	1909
Customs.....	\$1,065,998.95	\$879,362.43	\$803,386.35
Internal revenue.....	2,571,450.02	2,223,472.52	2,076,241.80
Miscellaneous.....	349,296.87	349,001.46	296,112.10
Repayment of loans by municipalities.....	79,659.81	93,586.80	99,328.90
Repayment of loans by school boards.....	38,943.41	43,094.74	33,257.21
Repayments by bureau of supplies, printing, and transportation	274,405.34	107,829.42	72,254.36
Repayments to appropriations by disbursing officer and transfers.....	49,649.36	48,221.17	168,380.26
Total income.....	4,429,403.76	3,744,568.54	3,548,960.98

EXPENDITURES.

	1911	1910	1909
Legislative.....	\$60,596.60	\$53,484.14	\$57,021.00
Executive.....	3,137,017.42	2,883,934.73	3,275,539.39
Judicial.....	443,366.26	420,834.57	418,005.29
Miscellaneous.....	153,268.01	89,358.72	27,827.02
Loans to municipalities.....	19,200.00	39,849.89	173,335.14
Loans to school boards.....	17,385.86	29,643.14	100,284.90
Repayments to appropriations and transfers.....	95,591.31	42,543.50	43,172.11
Total expenditures.....	3,926,425.46	3,559,648.09	4,095,184.85
Annual surplus or deficit.....	502,978.30	184,919.85	1546,223.87

¹ Deficit.

EXHIBIT C.

Loans of the insular government to the municipalities of the island under acts of the Legislative Assembly approved Mar. 10, 1904, and amended Feb. 14, 1906.

Municipalities.	Amount of loans July 1, 1910.	Loans made during the year.	Amount repaid during year.	Amount of loans June 30, 1911.	Loans authorized and not paid.	Total.
Adjuntas.....	\$6,666.67	.....	\$1,333.34	\$5,333.33	.....	\$5,333.33
Aguada.....	800.00	.....	800.00	.....	.....	.....
Aguadilla.....	6,152.99	.....	1,025.24	5,127.75	.....	5,127.75
Agua Buenas.....	3,000.00	.....	500.00	2,500.00	.....	2,500.00
Alfonito.....	8,400.00	.....	1,300.00	7,100.00	.....	7,100.00
Arecibo.....	7,983.92	\$1,000.00	2,000.00	6,983.92	\$16.08	7,000.00
Barros.....	600.00	.....	600.00	.....	.....	.....

EXHIBIT C—Continued.

Loans of the insular government to the municipalities of the island under acts of the Legislative Assembly approved Mar. 10, 1904, and amended Feb. 14, 1906—Contd.

Municipalities.	Amount of loans July 1, 1910.	Loans made during the year.	Amount repaid during year.	Amount of loans June 30, 1911.	Loans authorized and not paid.	Total.
Bayamon.....	\$14,084.38		\$3,007.52	\$11,076.86	\$4,915.62	\$15,992.48
Cabo Rojo.....	9,955.54		1,422.23	8,533.31		8,533.31
Caguas.....	43,000.00		7,000.00	36,000.00		36,000.00
Camuy.....	850.01		450.01	400.00		400.00
Cayey.....	31,964.52		3,551.61	28,412.91		28,412.91
Cidra.....	1,375.00		458.33	916.67		916.67
Coamo.....	18,750.00		3,125.00	15,625.00		15,625.00
Dorado.....	4,800.00		600.00	4,200.00		4,200.00
Fajardo.....					6,000.00	6,000.00
Guayama.....	4,000.00	\$8,000.00	2,000.00	10,000.00		10,000.00
Hatillo.....	1,000.00		500.00	500.00		500.00
Juana Diaz.....	4,600.86		1,000.00	3,600.86		3,600.86
Lajas.....	3,000.00		1,000.00	2,000.00		2,000.00
Lares.....	2,400.00		2,400.00			
Las Marias.....	5,237.70		709.71	4,527.99		4,527.99
Loiza.....	7,800.00	5,000.00	1,600.00	11,200.00		11,200.00
Maricao.....	1,400.00		1,400.00			
Mayaguez.....	21,000.00		7,000.00	14,000.00		14,000.00
Morovis.....	2,000.00		500.00	1,500.00		1,500.00
Patillas.....	3,000.00		1,266.66	1,733.34		1,733.34
Ponce.....	44,800.00		6,400.00	38,400.00		38,400.00
Quebradillas.....	250.00		125.00	125.00		125.00
Salinas.....	5,350.00		1,783.33	3,566.67		3,566.67
San German.....	12,900.00		2,405.23	10,494.77		10,494.77
San Juan.....	52,714.28	5,000.00	10,428.57	47,285.71		47,285.71
San Lorenzo.....	2,000.00		1,000.00	1,000.00		1,000.00
San Sebastian.....	3,943.82		2,391.91	1,551.91		1,551.91
Santa Isabel.....	9,087.08		2,768.19	6,318.89		6,318.89
Toa Alta.....	1,842.04		1,011.04	831.00		831.00
Toa Baja.....	900.00		150.00	750.00		750.00
Utua.....	25,300.00		2,000.00	23,300.00		23,300.00
Vega Baja.....	3,566.76		646.89	2,919.87		2,919.87
Yabucoa.....	11,400.00	200.00	2,000.00	9,600.00	400.00	10,000.00
Total.....	387,875.57	19,200.00	79,659.81	327,415.76	11,331.70	338,747.46

EXHIBIT D.

Loans of the insular government to the school boards of the island under acts of the Legislative Assembly approved Mar. 10, 1904, and amended Feb. 14, 1906.

School boards.	Amount of loans July 1, 1910.	Loans made during the year.	Amount repaid during year.	Amount of loans June 30, 1911.	Loans authorized and not paid.	Total.
Añasco.....	\$700.00	\$53.10	\$200.00	\$553.10	\$46.90	\$600.00
Arecibo.....	27,000.00		3,000.00	24,000.00		24,000.00
Arroyo.....	2,444.45		611.11	1,833.34		1,833.34
Cabo Rojo.....					6,000.00	6,000.00
Caguas.....	6,400.00		800.00	5,600.00		5,600.00
Coamo.....	3,600.00		600.00	3,000.00		3,000.00
Fajardo.....	271.65	9,332.76	1,204.41	8,400.00		8,400.00
Guayama.....	3,000.00		1,000.00	2,000.00		2,000.00
Juana Diaz.....	1,500.00		1,500.00			
Lajas.....	3,230.40		666.66	2,563.74	769.60	3,333.34
Lares.....	1,000.00		1,000.00			
Manatí.....		6,000.00	600.00	4,800.00		4,800.00
Naranjito.....		2,000.00	133.38	1,866.62		1,866.62
Patillas.....	600.00		100.00	500.00		500.00
Peñuelas.....	1,300.00		350.00	950.00	1,500.00	2,450.00
Ponce.....	21,000.00		10,500.00	10,500.00		10,500.00
Rio Piedras.....	1,750.00		437.50	1,312.50		1,312.50
Sabana Grande.....	533.34		106.67	426.67		426.67
Salinas.....	4,000.00		1,000.00	3,000.00		3,000.00
San German.....	1,200.00		400.00	800.00		800.00
San Juan.....	54,157.14		11,042.86	43,114.28		43,114.28
Santa Isabel.....	3,000.00		3,000.00			
Toa Baja.....	900.00		150.00	750.00		750.00
Yauco.....	4,540.82		540.82	4,000.00		4,000.00
Total.....	142,127.80	17,385.86	38,943.41	119,970.25	8,316.50	128,286.75

EXHIBIT E.

Statement of customs refund by the United States to Porto Rico under the provisions of the acts of Congress approved Mar. 24 and Apr. 12, 1900.

Total amount of advances and payments by the Treasurer of the United States to the people of Porto Rico on account of customs revenues collected in the United States on importations from Porto Rico. The sums paid to the treasurer of Porto Rico by the Treasurer of the United States were placed on the books of the auditor's office to the credit of the appropriation "Allotment from appropriation of revenues collected on importations from Porto Rico in the United States," and amounted in all to..... \$1,900,183.86

Amounts from which were distributed by transfers authorized by the Governor to various trust-fund appropriations for public and permanent improvements, as follows:

	Appropriated by transfer.	Amount expended.	Unexpended balance.
Construction and repair of country roads.....	\$1,304,177.52	\$1,298,427.52	
Transferred to general allotment.....		5,750.00	
Maintenance and repair of roads, removal of landslides.....	10,855.00	10,855.00	
School extension.....	429,076.50	426,824.20	\$2,252.30
Insular Normal School, purchase of site.....	3,500.00	3,500.00	
Transfers to insular revenues.....	82,329.17	82,329.17	
Insular Normal School, erection of building.....	31,500.00	31,500.00	
Insular Normal School.....	21,000.00	21,000.00	
University of Porto Rico, purchase of land.....	10,000.00	9,707.28	
Transferred to general allotment.....		292.72	
Refund of duties to contractors, paid on material used on public works.....	6,000.00	1,254.84	
Transferred to general allotment.....		4,745.16	
Claims paid Red "D" Steamship Co., freight on coin shipments.....	291.05	291.05	
Payment of saving fund, penitentiary.....	128.74	128.74	
Amount advanced to road supervisor at Humacao for completion of Fajardo-Fajardo Playa road.....	\$500.00		
Less repayment of.....	.43		
	499.57	499.57	
	1,899,357.55	1,897,105.25	2,252.30

Unexpended balance..... \$2,252.30
Amount expended..... 1,897,105.25

Appropriated by transfer..... 1,899,357.55
Balance remaining to credit of appropriation "Allotment from appropriations of revenues collected on importations from Porto Rico to the United States," as shown by the appropriation ledgers of the auditor's office..... 11,614.19

Total amount of allotment paid to the treasurer of Porto Rico, including transfer from refund of duties to contractors, purchase of land, University of Porto Rico, and construction and repair of country roads.. 1,910,971.74

SUMMARY.

Total of the unexpended balance of the appropriations, as shown in the foregoing statements of the allotment..... \$2,252.30
Total amount remaining to the credit of the general allotment, as shown by the books of the auditor's office, referred to in the foregoing statement, available for transfer..... 11,614.19

Total available balance of the general allotment and the appropriations created by transfers therefrom, June 30, 1911..... 13,866.49

The balance standing to the credit of the appropriation "School extension in Porto Rico" will be increased from time to time as repayments shall be made by the various municipalities which have built schoolhouses on shares, part of the cost of which is to be paid back to the insular government within a specified time. It may also be decreased on account of advances to municipalities for the same purpose and under the same conditions.

I N D E X .

ACRES, IN MUNICIPALITIES: 116.

 Average value: 118, 119.

AGRICULTURE, conditions: 4.

ALDREY, PEDRO DE, appointed justice of the supreme court: 49.

ALCOHOL:

 Consumption: 93.

 Increase in tax, effect: 39.

 Production of denatured: 94.

 Taxation: 94.

AMERICAN RAILROAD Co., order to extend tracks: 257.

ANNEXY, JAIME, Hon., Acting Director of Health, Charities and Correction, report of: 259-283.

ANTITUBERCULOSIS LEAGUE:

 Maintenance of: 33.

 Work of: 33.

 Receipts and expenditures: 33.

APPOINTMENTS: 34, 35.

 Judicial: 64.

 Miscellaneous: 65.

 Municipal: 64.

ARCHIVES, classification and indexing of Spanish: 75.

ARTESIAN WELLS, appropriations: 20.

ASYLUMS, conditions: 30, 31.

ATTORNEY GENERAL, report of: 255-257. *See also* JUSTICE.

AUDITING AND ACCOUNTING:

 Audits and examinations, division of: 300-302.

 Bookkeeping and warrants, division of: 302.

 Books and records: 293-299.

 Captains of ports: 288.

 Clerk of United States district court: 289.

 Deferred pay rolls: 286.

 Disbursements and claims, division of: 299.

 Insular telegraph: 288.

 Internal-revenue accounts: 300.

 Irrigation service: 291.

 Municipalities: 292.

 Pay roll deductions: 286.

 Payable in cash: 286.

 Property accountability: 300.

 Public property and improvements: 289.

 Receipts, division of: 299-300.

 Report of auditor: 285-322.

 Revenue stamps: 292.

 Roads and bridges: construction, maintenance, and repair: 289.

 Sanitation service: 291, 292.

 Schoolboard accounts: 293.

 Secretaries and marshals, insular courts: 288.

 Supplies, printing, and transportation, bureau of: 289, 290.

 System: 55, 285, 286.

 Tax collections: 287.

AUTOMOBILES, expenditures for: 9.

BANKS AND BANKING:

 Consolidated report of financial institutions: 108, 109.

 Deposits, etc.: 4.

 Discussion of former and present methods: 98, 99.

 Legislation necessary: 98, 99.

BAY RUM, manufacture of: 94.

BILLS-of-lading act: 33.

BIRTHS: 50.

Number and rate by color, sex, and months: 262.

Rate: 261.

Registered: 261.

BLIND ASYLUM OF PONCE, inmates and conditions: 271, 272.

BLIND ASYLUM, number of inmates, etc.: 53.

BOARD OF VISITORS TO CHARITABLE, PENAL, CORRECTIONAL, AND SANITARY INSTITUTIONS:

Creation: 30.

Composition: 30.

Recommendations: 30.

BONDS AND BONDED INDEBTEDNESS: 5.

Insular: 41, 42.

Municipal: 42.

And school, exemption from taxation: 16.

BONNER, Hon. J. W., auditor of Porto Rico, report of: 285-322.

BORDA, W., cases growing out of lease made to: 256.

BOYS' CHARITY SCHOOL, report on conditions and inmates: 54, 273, 274.

BREADSTUFFS, imports: 7.

BRIDGES, construction: 133.

BROWN, Hon. FOSTER V., attorney general of Porto Rico:

Appointed member from Porto Rico of board of commissioners on uniform State legislation: 32.

Report of: 255-257.

BUILDINGS, PUBLIC. *See* PUBLIC BUILDINGS.

BUREAU OF INFORMATION, INSULAR GOVERNMENT, establishment and work of: 34.

CATTLE:

Number of head by municipalities: 116.

Average value per head: 118, 119.

CHARITABLE INSTITUTIONS. *See* BOARD OF VISITORS TO.

CHARITIES, BUREAU OF, report on work of: 271 et seq.

CHARITY SCHOOLS, control and administration: 30.

CHEMICAL AND BACTERIOLOGICAL LABORATORY, report of work of: 266-269.

CIGARETTES. *See* TOBACCO.

CIGARS. *See* TOBACCO.

CIVIL SERVICE:

Changes in: 72.

Examinations, result: 70, 71.

Positions held by persons not natives of Porto Rico: 73.

Salaries, distribution of positions and: 72.

Work of commission: 25, 26.

CLEMENCY, EXECUTIVE, in penal cases: 22-24.

COCONUTS:

Acreage by municipalities: 116.

Average value per acre: 118, 119.

Exports, 13, 14.

COFFEE:

Acreage by municipalities: 116.

Average value per acre: 118, 119.

Chart showing value of exports: 9.

Exports since 1901: 12, 13.

Exports: 5.

Production: 5.

COMMERCE: 3, 6-14. *See* IMPORTS; EXPORTS.

CONCESSIONS. *See* FRANCHISES.

CONDEMNATION OF PRIVATE PROPERTY, amendment of act: 16.

CONVICT LABOR ON ROADS: 42, 43.

CORPORATIONS:

Capital: 4.

Domestic, organization: 4.

Foreign, organization: 4.

List of registered: 78.

List of registered: 79.

Of a social or charitable character, law relating to: 76.

CORPORATIONS—Continued.

- Private, legislation affecting: 18.
- Reports required of: 76.
- Registration, work of: 76.
- Public service. *See* PUBLIC SERVICE CORPORATIONS.
- Transfers of stock, law regarding: 33.

CORRECTIONAL INSTITUTIONS: *See* BOARD OF VISITORS.

COTTON MANUFACTURES, imports: 7.

CUSTOMS:

- Receipts: 39, 40.
- Refund by United States to Porto Rico: 322.

DEATHS: 50.

- Number registered: 262.
- Principal causes of: 50.
- Rate: 262.
 - By sex, color and months: 263.
- Statement showing mortality for fiscal year: 263, 264.
 - Discussion of: 265, 266.

DEL VALLE ATILES, Dr. Francisco, mentioned: 30.

DENTAL EXAMINERS, BOARD OF, work of: 27.

DEPOSITORIES, INSULAR:

- Amounts deposited with: 83.
- List of: 83.
- Protection of deposits: 84.
- Rates of interest allowed: 84.

DESERTION AND NONSUPPORT, law relating to: 33.

DISTILLERIES, number in operation: 93.

EDUCATION:

Agriculture—

- Courses in: 47, 186–188.
- Equipment of department: 48.

Courses in schools: 47.

Cooking instruction: 47, 192.

English, instruction in: 209–211.

Examinations: 195–198.

Expenditures: 6, 48.

Financial statement: 224–226.

Industrial work for boys: 188, 189.

Military instruction: 47, 194, 195.

Musical instruction: 192, 193.

Night schools, increased attendance: 47.

Total enrollment: 47.

Organization: 178 et seq.

Continuation schools: 185, 186.

Graded schools: 181–183.

Night schools: 193, 194.

Rural schools: 180–181.

Secondary schools: 183–185.

Progress: 6.

Report of the commissioner of: 175–254.

Research, original: 222–224.

Rules and regulations of department: 231–235.

Scholarships: 198, 199.

School boards:

- Accounts: 227–230.
- Financial condition: 20.
- Loans to, legislation: 20.

Schoolhouses: 6, 220.

Erection of new: 48.

Schools—

- Age and sex of pupils: 204.
- Attendance: 203.
 - Average daily: 239.
 - Percentage of: 241.
- Celebrations: 213, 214.
- Conditions, analysis of, nomenclature: 201, 202.

EDUCATION—Continued.**Schools—Continued.**

Enrollment: 6, 47, 203.

Annual: 236, 237.

Average daily: 238.

Distribution of pupils, by years in school and grades: 205, 206.

Number of pupils enrolled Mar. 1, 1911: 240.

Percentage of total population: 245.

Total: 48.

Grades and ages of pupils: 206, 207.

Libraries: 215-217.

Number of years in school: 204.

Playgrounds: 217-220.

Promotions, flexible: 208, 209.

Rooms, number of: 221.

Savings banks: 215.

Sewing instruction: 47, 189-192.

Statistics, summary of: 175-177.

Summer institutes: 214, 215.

Supervision: 199-201.

Teachers—

At the end of the year, classified, by sex: 243, 244.

Averages per term: 242.

Conferences of: 201.

Distribution: 213.

Licenses: 211, 212.

Pension fund: 29, 30.

Salaries: 226.

Textbooks: 222.

ELECTIONS:

Orderly conduct of: 6.

Returns: 76.

EXECUTIVE COUNCIL, ordinances passed by: 65, 66.**EXECUTIVE ORDERS**, list of: 22.**EXPENDITURES**, insular: 81.**EXPORTS**: 3, 6, 7.

Coffee: 5, 12, 13.

Fruit: 5, 13, 14.

Sugar, table showing value and amount: 4, 10.

Table showing value of principal products: 9.

Increased value: 8.

Tobacco: 5, 11, 12.

FEDERAL PROPERTY. *See* **PROPERTY, FEDERAL.****FELONIES.** *See* **POLICE.****FIGUERAS, JUSTICE JOSÉ M.**, death of: 49.**FINANCES, INSULAR GOVERNMENT**: 39-42.**FISCALS**, legislation: 21.**FOOD AND DRUGS INSPECTION**: 50, 260.**FRANCHISES:**

Investigation of: 6.

Legislation: 6, 16-18, 38.

Effect: 38, 39.

Opinion of attorney general re right of executive council to repeal: 48, 49.

FRUIT:

Exports: 5, 13, 14.

Production: 5.

Acreage by municipalities: 116.

Average value per acre: 118, 119.

GIRLS' CHARITY SCHOOL: 54.

Report on conditions and inmates: 273.

GRAPEFRUIT, exports: 13, 14.**HARBOR IMPROVEMENTS**, necessity: 37.**HARBORS AND DOCKS**: 44, 45.

Collections at the several ports of the island: 169.

Division of, report on work of: 136, 137.

HEALTH:

Bureau of, report on: 265 et seq.

Contagious diseases, cases and deaths: 51.

HEALTH—Continued.

- Chemical and bacteriological laboratory, work of: 266-269.
- Foods and drugs, inspection of: 260.
- Inspection: 260.
- Medical inspection: 260.
- Plumbing, division of sanitary: 261.
- Regulations governing: 259.
- Superior board of, work of: 26, 27.
- Tropical and transmissible disease service: 52, 53, 269, 270.
- Uncinariasis, cases treated, etc.: 52, 53.
- Veterinary inspection: 260.

HEALTH, CHARITIES, AND CORRECTION, DEPARTMENT OF:

- Report of director: 259-283.
- Work of: 50-54.

HERNANDEZ LOPEZ, JUAN, mentioned: 30.**IMPORTS: 3, 6, 7.**

- Breadstuffs: 7.
- Cotton manufactures: 7.
- Iron and steel manufactures: 7.
- Liquors: 39.
- Meats and dairy products: 7.
- Rice: 7.
- Soaps: 7.
- Sugar, refined: 7.
- Table showing increased value: 8.
- Wine and liquors: 7.

INSANE ASYLUM:

- Administration: 53.
- Capacity: 53.
- Conditions: 30, 31.
- Inmates, etc.: 271.
- Diseases of: 278.
- Table showing number, deaths, occupation, age, color, and marital condition: 277, 278.
- Recommendations: 53.
- Site for building: 31.

INSULAR FAIR BOARD, work of: 33, 34.**INSULAR LIBRARY:**

- Board of trustees, creation and composition: 29.
- Cataloguing of: 29.
- Financial statement: 254.
- Maintenance: 29.
- Report on: 253, 254.
- Volumes in: 29.

INSURANCE COMPANIES:

- Increase in underwritings: 4.
- Legislation recommended: 99.
- Transactions by: 110.

INTERNAL REVENUE:

- Excise-stamp sales: 106, 107.
- Excise taxes, receipts: 93.
- Law, amendment of: 96, 97.
- Receipts: 39, 40.

IRON AND STEEL MANUFACTURES, importations of: 7.**IRRIGATION SERVICE:**

- Commission, election of members: 19.
- Compensation for water: 19.
- Construction work under contract: 144-146.
- By administration: 146-149.
- Division of hydrography, work of: 141, 142.
- Future work: 149, 150.
- General description of work: 137-139.
- Land and water available: 139.
- Legislation, new, and effect: 139, 140.
- Organization and personnel: 140, 141.
- Patillas dam and canal, work on: 144, 145.
- Progress: 6.
- Project: 45, 46.

IRRIGATION SERVICE—Continued.

Right of way and legal division, work of: 142-144.

Trust fund, total expenditures: 172, 173.

MAILS, conditions: 31.

JUDD, JUDGE JOHN W., mentioned: 6.

JURY TRIALS, results obtained: 255.

JUSTICE:

Attorney general, opinions prepared by: 48.

Opinion on power of executive council to repeal franchises, etc.: 48, 49.

Cases tried by supreme court: 49.

District courts: 49.

Municipal courts: 49.

Convictions in criminal cases: 49.

Courts, municipal—

Establishment of: 49.

Vacancies in, filled by governor: 49.

Laws affecting: 256.

LANDS, PUBLIC. *See* **PUBLIC LANDS.**

LAWS, compilation: 75, 76.

LEGISLATION: 14-21.

LEGISLATIVE ASSEMBLY:

List of acts and resolutions passed by: 59-63.

Quarters of: 15.

LEPER COLONY:

Conditions and recommendations: 54.

Legislation: 21.

Patients: 53.

Report on conditions and inmates: 272, 273.

LIBRARY, INSULAR. *See* **INSULAR LIBRARY.**

LICENSES:

In force: 95.

Issued: 95.

Recommendations: 95, 96.

Penalties, prosecutions, etc.: 96.

LIQUORS, imports: 39, 95.

LIVE STOCK:

By municipalities: 116.

Average value per head: 118, 119.

MARRIAGES:

Registered: 262.

Rate per thousand: 262.

MARSHLANDS:

Acreage by municipalities: 116.

Average value per acre: 118, 119.

MEAT, tax on sale of: 101.

MEATS AND DAIRY PRODUCTS, importations: 7.

MEDICAL EXAMINERS, BOARD OF, work of: 27.

MORTALITY. *See* **DEATHS.**

MUNICIPAL JUDGES, work of: 255.

MUNICIPALITIES:

Acreage: 116.

Advances to, by insular government: 100.

Bonded indebtedness: 42.

Bonds: 36.

Issued by, redemption, etc.: 100.

Charities, expenditures for: 104.

Concessions: 37, 38.

Creation: 36.

Division of power between, and insular government: 104.

Expenditures: 36, 99, 100.

By main categories: 102.

Detailed: 125.

Per cent distribution by municipalities: 126.

Which may be classed as improvements, etc.: 102.

Financial condition: 20, 36.

Financial system, amendment of: 99.

Improvements: 6.

MUNICIPALITIES—Continued.

Income, net: 36, 86.

Total: 99.

Indebtedness: 36, 100, 104.

Outstanding, detailed by municipalities: 129.

License receipts: 101.

Live stock in: 116.

Average value per head: 118, 119.

Loans to: 36, 37, 100, 121, 122, 320, 321.

Legislation affecting: 20.

Progress of: 35.

Receipts and expenditures, cash on hand, and outstanding indebtedness by municipalities: 127, 128.

By sources and destinations: 124.

Revenues by main categories: 102.

Sanitary conditions: 36.

Sanitation, amount expended in: 103.

Water-supply system, receipts and payments on account of: 127.

NAVAL STATION AT SAN JUAN, use of building: 32.**NEGOTIABLE INSTRUMENTS**, law of: 33.**NURSES, TRAINED**, insular school for: 29.**OFFICIAL GAZETTE**, publication of: 75.**ORANGES:**

Acreage by municipalities: 116.

Average value per acre: 118, 119.

Exports: 13, 14.

ORDINANCES, passed by executive council and approved by governor: 65, 66.**PARDONS**. *See* CLEMENCY.**PASTURE:****P** Acreage by municipalities: 116.

Average value per acre: 118, 119.

PATENTS:

Number registered: 76.

PENAL INSTITUTIONS. *See* PRISONS.**PERJURY**, legislation: 20.**PERSONNEL**, changes in: 34, 35.**PHARMACY, BOARD OF**, work of: 28.**PINEAPPLES:**

Acreage, by municipalities: 116.

Average value per acre: 118, 119.

Exports: 13, 14.

PLANT DISEASES, legislation: 15, 19.**POLICE INSULAR:**

Appropriation report: 69.

Arrests by: 24.

Convictions and acquittals: 68.

For violation of automobile regulations: 69.

Bureau of information, work of: 25.

Commission, report of: 24.

Cost: 24.

Efficiency: 24.

Felonies committed: 68.

Mounted: 25.

Organization: 24.

Personnel: 67.

PONCE, port of, project for improvement: 37.**POPULATION:** 261.**PRISONS:**

Buildings, conditions and necessity for new and additional: 54, 55, 276.

Bureau of, report on: 274.

Financial statement: 279.

Penitentiary—

Conditions: 31.

Inmates: 275.

Work done by: 275.

Site for building: 31.

PRISONS—Continued.**Prisoners—**

- Ages and sex: 274, 275.
- Ages when committed: 281.
- Custody of: 21.
- Deaths and causes of: 274.
- Employment: 54.
- Nationality: 281.
- Number: 54, 274, 282.
- Number of commitments: 281.
- Offenses, summary of: 282.
- Sentences by calendar years: 283.
- Terms of sentences: 280.
- Work, number of days performed on highways: 283.

PROCEDURE, JUDICIAL, legislation affecting: 20.

PROCLAMATIONS, EXECUTIVE, list: 22.

PROPERTY:

- Assessed value of: 4, 39.
- By municipalities: 111-115.
- Mode of assessment: 40.

PROPERTY, FEDERAL, question of exchange for insular property: 46.

PROSPERITY: 3.

PUBLIC BUILDINGS, ADVISORY BOARD ON APPORTIONMENT, ETC., recommendations: 32.

PUBLIC BUILDINGS:

- Conditions: 32.
- Construction and cost: 44.
- Maintenance, expenditures for: 134.
- Repairs, cost of: 44.
- Water and light for: 134.
- Work contracted for, condition: 135.

PUBLIC LANDS IN SAN JUAN, authority for disposition of: 16.

PUBLIC LANDS:

- Expenses of division of: 136.
- Income from rentals: 44.
- Registration: 136.
- Statement showing action taken on petitions for lease, etc., of: 162.
- Surveys: 44, 135.
- Swamp lands held by Government: 44.
- Titles recorded: 44.

PUBLIC-SERVICE CORPORATIONS, legislation regarding: 14, 15.

PUBLIC WORKS, BUREAU OF:

- Appropriations and allotments: 131.
- Maintenance of: 131, 132.
- Progress: 5, 6.

RAILROADS, legislation affecting: 17, 18.

REFORM SCHOOL, attendance and training: 276.

REGISTER OF PORTO RICO, new edition of: 75.

RICE, imports: 7.

ROADS:

- Construction: 5, 42, 43, 132, 133.
- Cost of: 42.
- Table showing construction under Spanish and United States Governments: 154-160.
- Convict labor on: 42.
- Excavation, comparative average cost per cubic meter: 160.
- Expenditures: 43.
- Improvement of rural and vecinal: 103.
- Maintenance: 42.
- Table showing expenditures for: 151, 152.
- Comparative cost of: 153.
- Military road between San Juan and Rio Piedras, widening of: 20.
- Surface preservatives: 42.

RODRIGUEZ, Hon., SERRA, appointed member from Porto Rico of board of commissioners on uniform State legislation: 32.

SANITARY INSTITUTIONS. See **BOARD OF VISITORS.**

SANITATION:

Administrative bulletin regarding: 52.

Difficulty of work: 51.

Legislation regarding: 15, 21, 51.

SAN JUAN HARBOR, improvement of: 18, 37, 44, 45.**SECRETARY OF PORTO RICO:**

Expenditures for salaries: 77.

Fees collected by: 77.

Report of: 75-79.

SLAUGHTER TAX: 101.**SOAPS, imports: 7.****SPIRITS, DISTILLED, declared for exportation: 94.****STATE LEGISLATION, BOARD OF COMMISSIONERS ON UNIFORM**

Members from Porto Rico: 32.

Recommendations of conference: 33.

Expenses of members: 33.

SUGAR:

Exports: 4.

Chart showing value of: 9.

Imports of refined: 7.

Production: 4.

Value and amount of exports: 10.

SUGAR CANE:

Acreage by municipalities: 116.

Average value per acre: 118, 119.

SUPPLIES, PRINTING AND TRANSPORTATION, BUREAU OF:

Appropriations: 77.

Equipment: 77.

Opportunities to Porto Ricans to learn trade: 77.

Transportation furnished by: 77.

Value of transactions: 77.

Work of: 77.

SUPREME COURT:

Decisions, preparation of syllabi: 49.

Printing: 49.

Personnel, change in: 49.

Retirement of justices of: 21.

TAXES AND TAXATION:

Amounts collected and distributed: 85.

Assessment:

Board of review and equalization, composition: 91.

Work of: 91-93.

Discussion of method and law: 87-91.

Collection, legislation regarding: 19.

Corporation taxes remaining uncollected: 84.

Delinquent and unpaid: 5, 40.

Property, amount uncollected, by municipalities: 87, 120.

Slaughter: 101.

TELEGRAPH AND TELEPHONE SERVICE:

Improvement: 43.

Problem: 43.

Receipts and expenditures: 43, 164-168.

Report on: 133.

TIMBER BRUSH:

Acreage by municipalities: 116.

Average value per acre: 118, 119.

TOBACCO:

Acreage by municipalities: 116.

Value per acre: 118, 119.

Cigarettes—

Consumption: 11, 94.

Exports: 11, 94.

Production: 11.

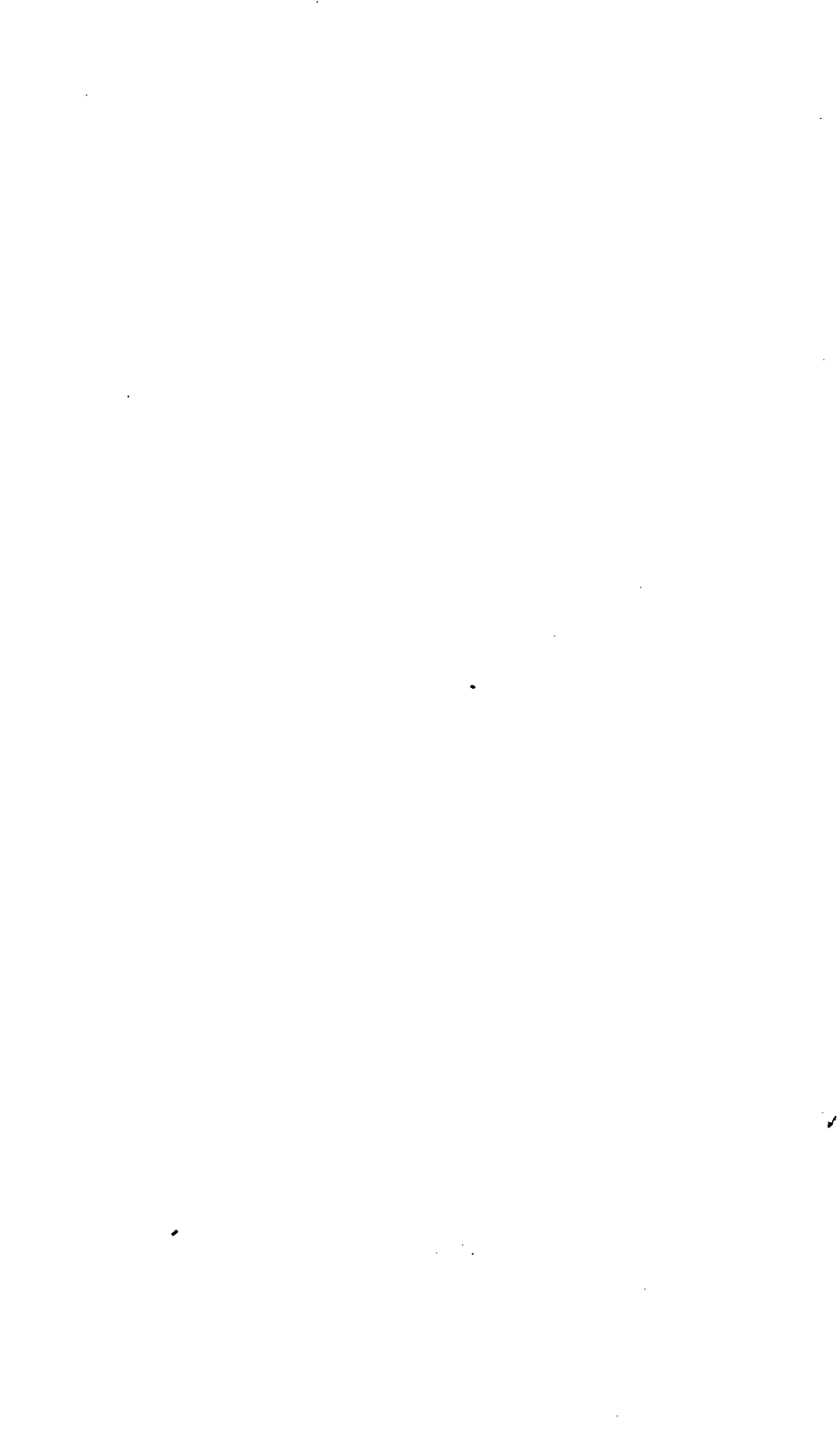
Cigars—

Chart showing value of exports: 9.

Consumption: 94.

- TOBACCO—Continued.
 - Cigars—Continued.
 - Exports: 5, 94.
 - Increase in: 12.
 - Inspection and guaranty stamps: 19.
 - Production: 5.
 - Consumption and exportation: 11.
 - Exports, total value of: 11.
 - Leaf, exports: 5, 11.
- TRADE, foreign: 3, 4.
- TRADE-MARKS, number registered: 76.
- TREASURY:
 - Balance in: 5, 82.
 - Discussion of: 83.
 - Classified: 105.
 - Custody of funds: 105.
 - Expenditures: 304-319.
 - Funds on hand: 42.
 - Income, net, of insular government: 106.
 - Indebtedness of all kinds: 83.
 - Municipal finance, bureau of, report of: 99 et seq.
 - Paymaster, bureau of, report: 97, 98.
 - Receipts: 39-41.
 - Insular: 81, 105, 304-319.
 - Net: 85.
 - Miscellaneous: 107.
 - Discussion: 84.
 - Revenues, increase in: 5.
 - Treasurer, report of: 81.
 - Statement of condition: 303.
 - Trust funds: 41.
- TUBERCULOSIS, appropriation to combat: 21.
- UNCINARIASIS:
 - Appropriations: 21.
 - Cases treated, etc.: 52, 53.
- UNIVERSITY OF PORTO RICO:
 - Report of: 245-253.
 - Treasurer's report: 250-253.
 - Trustees, board of—
 - Composition: 28.
 - Work of: 28.
- VACCINATION: 261.
- VESSELS, number and tonnage of, entering ports of Porto Rico: 169.
- VITAL STATISTICS: 261-266.
- WAREHOUSE RECEIPTS ACT: 33.
- WATER PRIVILEGES, granted by executive council: 161.
- WATER-SUPPLY SYSTEMS, maintained by municipalities, receipts and payments: 127.
- WEIGHTS AND MEASURES: 99.
- WELTY, FRANK, mentioned: 30.
- WHARVES AND DOCKS, appropriations: 15.
- WILSON, HON. JOHN A., commissioner of the interior, report of: 131-173.
- WINES AND LIQUORS, imports: 7.





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